

DIRECTORATE OF AUDIT
GOVERNMENT OF N.C.T. OF DELHI
4TH LEVEL, C-WING, DELHI SECTT,
I.P ESTATE, NEW DELHI-110002

Sub:- Internal Audit report on accounts I.C.D.S. Project, Najafgarh, SDM office Complex, New Delhi for the period 01.04.2019 to 31.03.2022.

INTRODUCTION:-

The accounts of I.C.D.S. Project, Najafgarh, SDM office Complex, New Delhi for the period 01.04.2019 to 31.03.2022 were test audited by Audit Party No. IV comprising of Sh. Pawan Kumar, I.A.O./ Sr.A.O and Sh. Girish Kumar , AAO during the period 27.09.2022 to 06.10.2022 (07 Working days)

AIMS AND OBJECTIVES – I.C.D.S. Project, Najafgarh, SDM office Complex, New Delhi is functioning under the administrative control of Department of Women & Child Development, GNCT of Delhi with a motive to provide SNP to beneficiaries i.e. to 0 to 06 years of Children, and Pregnant Ladies of total 130 Anganwadi centers functioning under this ICDS project. Further, Health Check-up and pre-School Education and is also being provided to beneficiaries of this project.

HOO/D.D.O.

S. No.	Name of the Officer	Designation	Period	
			From	To
1.	Shashi Bala	CDPO	01.04.2019	31.08.2019
2	Dharmender Kumar	CDPO	01.10.2019	10.10.2019
3	Syed Mohsin Ali	CDPO	10.10.2019	28.04.2020
4.	Tarun Yadav	CDPO	28.04.2020	31.03.2022

Cashier

S. No.	Name of the Officer	Designation	Period	
			From	To
1.	Inder Dagar	LDC	04.2019	10.2019
2.	Amit	Ldc	10.2019	July 2021
3.	Ravi Kant	LDC	August 2021	March 2022

**BUDGET ALLOCATION AND EXPENDITURE FOR THE PERIOD
2019-20 to 2021.22**

93

(Fig. in Rupees)

in lakhs

YEAR	BUDGET ALLOTTED(PLAN)	EXPENDITURE(PLAN)
2019.20	35874 ✓	32728
2020.21	33309	32401
2021.22	36281 ✓	34971

120/2022
Page 100 to 10
11
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Statutory Audit:-

Statutory audit of I.C.D.S. Project, Najafgarh, SDM office Complex New Delhi for the year 2014-15 to 2019-20 has already been conducted by AG (Audit) AGCR, Delhi

Vacancy Position As on 31.03.2022

Group	Sanctioned	Sanctioned post	Filled	Vacant
A	CDPO	01	01	nil
B	NIL			
C	Supervisor	8	4	4
	S.A./Asstt.	1	0	1
	LDC	01	01	Nil
	Peon	01	01	Nil
	TOTAL	12	7	5

Maintenance of Records:-

The maintenance of records of I.C.D.S. Project, Najafgarh, SDM office Complex, New Delhi for the period 01.04.2019 to 31.03.2022 was found satisfactory subject of observations made in current audit report and in test audit note.

Stamp

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Old Audit Report

There were 22 outstanding audit paras involving recoveries of Rs. ~~4338777/-~~ /-. Department has not furnished any reply, hence 22 audit paras having recovery to the tune of Rs. ~~4338777/-~~ have been incorporated in the current audit report as part-I

4338777/-
4338777/-

(A)

S.No.	Year	Total Paras	Para Settled	Para no. of Settled Para	Outstanding Para's with para No.
1	1988-2019	22	Nil	Nil	22
	Total	22	00	00	22

(B) Details of Old Recovery- :Rs. 4350217/-

S.No.	Year	Total old Recovery	Amount Recovered		Balance Recovery against Paras (in Rs.)	
			Para No.	Amount	Para no.	Amount
1	1997-2003	24259/-	4	Nil	4	24259/-
		3775/-	5		5	3775/-
		27768/-	6		6	27768/-
		1540/-	7		7	1540/-
		9283/-	8		8	9283/-
2	2003.2008	954/-	4	-	4	954/-
		810/-	6	-	6	810/-
3.	2008-2017	2831537/-	1		1	2831537/-
		1050/-	2		2	1050/-
		1430893/-	3		3	1430893/-
4.	2017-2019	6908/-	1	-	1	6908/-
Grand Total		4338777/- 4338777/-		Nil		4338777/- 4338777/-

4338777
4338777

4338777

PART-I

(OLD REPORT 1982-93)

PARA No. 13 Present
(REFERENCE MEMO NO.9 dated 23.3.94)

SUBJECT : OVERDRAWAL OF GOVT. MONEY

On scrutiny of office copies of Bills, acquittances rolls and copies of TR-VI (Challan forms) and as per missing practice of drawal of honorarium in respect of Anganwadi workers and helpers it has been observed that recoveries out of this payment made at the time of payment only, i.e. the absentee statement in respect of all Anganwadies is prepared and submitted by the supervisor at the end of every month and in case some amount to be deducted from the honorarium. Then it is deducted from the A. Rolls and then deposited in S.B.I.. This arrangement results in the overdrawal of honorarium almost every month. In view of the above observations it is suggested that such a system of drawal of this honorarium be devised which may not result overdrawal and remittance which are made some times after 2/3 months is against the rules. The supervising staff can submit the absentee statement in respect of ANWs and Helpers at the end of every months and then on the basis of these statements bills can be preferred in the PAO then paid. This avoid overdrawal and remittances.

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Page No. 2

~~Page No. 2~~

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Para No. 2 dated 3-1-67 Subject: Spouse Information.

On scrutiny of the spouse information provided by the office, it has observed that the spouse of Sm. Hem Lata, ACPD is in Govt. Service (G. S. S. I. Ph-II, Kolkata) and she has been allowed with the accommodation of the Govt. for HRA. The spouse of Sm. Hem Lata is drawing HRA at the rate of Rs. 250/- per month. Therefore, the employer of the spouse of Sm. Hem Lata may be approached to recover the HRA from the date of marriage of the spouse of Sm. Hem Lata, whichever is later under intimation to the subject.

73214961

③ PARA NO. 3 (3)
(REFERENCE MEMO NO.7 dated 2.9.97)

SUBJECT : STOCK REGISTERS.
PERIOD 1996-97.

Sanjay Mondal

Page No. 3

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Handwritten initials and circled numbers: 65, 68, 69, 70, 71, 72, 73, 74, 75, 76, 77, 78, 79, 80, 81, 82, 83, 84, 85, 86, 87, 88, 89, 90, 91, 92, 93, 94, 95, 96, 97, 98, 99, 100.

On scrutiny of the Stock Registers for the period noted above on test check basis, following discrepancies were noticed which may please be rectified under intimation to Audit. Other similar cases may also be reviewed and necessary remedial steps be taken to avoid such error in future:

1. Rule 124(i) of GFR says that item to be declared obsolete/surplus/unserviceable should be examined by a committee at a appropriate level to be appointed by the authority competent to declare an item of stores as obsolete, surplus or unserviceable and other their disposal. The committee should take into account the prescribed or stipulated life-period of the stores. In case such period is not prescribed/stipulated or it is not over, the committee should examine the conditions of stores and record suitable reasons. If an item has become obsolete/surplus/unserviceable/unuseable on account of negligence, fraud or mischief on the part of any Government servant, the same should be clearly brought out.

...2..

As per the list provided by the office the following items related to the scheme of preparation and distribution of Kichri to the beneficiaries under the ICDS scheme are lying in the Anganwari Centres. This scheme has been discontinued around five - years back. But these utensils items etc which are presently not in use, because of the discontinuation of the Kichri distribution scheme still lying in the Anganwari Centres. Presently dry items such as bread & biscuits are being distributed to the beneficiaries under the ICDS scheme. With the passage of time value of the articles decreases and they unnecessarily occupies the valuable space which can be used for other fruitful purposes. Reason for not disposing these articles in the best interest of the Government be elucidated to audit. In view, the audit is of the view that competent authority should constitute a committee at appropriate level, who can examine these articles and take decision in the best interest of the Govt. Audit be apprised of the findings (List as per Annexure A)

...3..

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11/1/16
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1974 54
64/57
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S.No.	ITEM	QTY
1.	Tea Spoon	4530
2.	Steel Plate	3654
3.	Steel Glass	3729
4.	Patila with Lid	100
5.	Stove	163

II. The following property items of non-consumable nature are found entered in the register of General Articles and their balance are shown as nil after the issue whereas property items number cannot be reduced unless it is declared condemned by the condemnation board. The following items be transferred to the property register of non-consumable items and compliance shown to the audit:-

S.No.	Item	Page No. (Gen. Article Register)
1.	Umbrella	P/21
2.	Looking Glass	P/35

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172/2
63
62
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'ANNEXURE A'

LIST OF PROPERTY ITEMS AS ON 30.6.97 LYING
IN THE ANGANWADI CENTRES WHICH ARE NOT IN USE.

<u>SR. NO.</u>	<u>NAME OF ITEM</u>	<u>QTY.</u>
1.	Tea Spoon	4520
2.	Steel Plate	3654
3.	Steel Glass	3729
4.	Patila with Lid	100
5.	Stoves	163

Page No. 4

Page No. 3

(4)
(4)

CURRENT ACCOUNT REPORT

Income Tax for the year 1997-98

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During test check it was observed that Mr. J.C. Bijani, C.A. was reimbursed a sum of Rs. 57,120/- vide Bill No. 74 dt 28/7/97, but the amount was not included in his gross income for the said year. His Tax liability is reassessed as under:-

Income assessed previously	Rs. 1,67,227/-
Actual gross income	Rs. 2,24,347/-
Less 80	Rs. 20,000/-
	<u>2,04,347/-</u>
Less exemption under Sec. 80 B (Med. exps)	Rs. 15,000/-
	<u>Rs. 1,89,347/-</u>
Tax due	Rs. 31,805/-
Relief allowed on carry over	Rs. 4,310/-
Net Tax	Rs. 27,495/-
Tax already paid	Rs. 10,330/-
Balance tax payable	Rs. 17,165/-

Recovery of Rs. 17,165/- to be made from Mr. J.C. Bijani, C.A. and deposited with the account under intimation to credit.

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17/11/64
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Subject: Income Tax for the year 1962-63 and 1963-64

During Accounting of Income Tax Computation for the year 1962-63 and 1963-64 the following irregularities have occurred:

(1) Shri Subramanian & Co. Proprietor

Income Assessed	Rs 129514-00	[Rebate under Rule allowed to be obtained from 10 RA receipt]
Taxable Income	Rs 108398-00	
Tax due	Rs 11680-00	
Rebate Allowed on Savings of Rs 35926-00		
Actual Savings	Rs 35660-00	(in form of Savings)
Rebate due	Rs 7132-00	
Net Tax	Rs 4548-00	
Tax Paid	Nil	
Balance Tax	Rs 4548-00	

(2) Shri Surgical Shop, C.D. Po

As per Rule 19 of Income Tax Act 1961, every individual whose tax liability exceeds Rs 5000 during the year is required to pay tax on proportional basis. If an individual fails to pay tax on proportional basis, interest @ 15% on the unpaid amount will have to be paid.

Tax liability of Shri Surgical Shop was Rs 1150/- during the year 1962-63. But the individual paid interest @ 15% on the unpaid amount of Rs 1150/- instead of Rs 430/- in 1963-64. Thus Tax of Rs 730/- remained in arrears during the year. Accordingly individual is liable to pay interest @ 15% on the unpaid amount which came to Rs 627/-

[Signature]

Jagjany

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PARA NO. 25

Case No. 5

(Review Audit memo No 5 (A) dt. 06-06-2003)

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Subj- Service Book and earned leave account.

During the last check of record of Service Book and earned leave account, it was noticed that Smt. Sujest Bhadra Subal has been retired on 30.9.2001. Mrs. Bhadra, Subal has been paid 300 days leave encashment amounting to Rs. 1,41,570/- vide order No. 24 dt-29.06.01 received on 30.9.2001.

But according to her earned leave account she is entitled for 292 days leave encashment as per leave account of Mrs. Bhadra. Hence her leave account may be rechecked and overpayment of Rs. 3775/- on account of 8 days excess leave encashment may be recovered and deposited into the Govt. account through challan and certificate shown to audit.

Other such cases may be reviewed at your convenience.

Sub: - Income Tax for the year 1999-2000.
During scrutiny of income tax returns for the year 1999-2000, the following irregularities were noticed:-

18/11/05
60/05
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① Sub. - Suresh Sharma, C.A.P.O.

Gross income -	Rs. 1,98,750/-
Exempt income -	Rs. 1,72,890/-
Tax due -	Rs. 25,867/-
Rebate allowed on Savings -	Rs. 50,020/-
Rebate admissible on Savings -	Rs. 49,720/-
Rebate due -	Rs. 9,344/-
Net Tax -	Rs. 15,923/-
92 -	Rs. 15,923/-
Total Tax -	Rs. 17,515/-
Tax paid -	Rs. 17,411/-
Balance Tax -	Rs. 66/-
Total Balance Tax -	Rs. 96/-

Further the Officer was liable to pay tax of Rs. 17,515/- at a monthly arrearage of Rs. 1,461/- from 1996. But tax @ Rs. 500/- only per month was paid. Tax of Rs. 1,461/- per month remained in arrears which she was liable to pay interest @ 15% p.a. under rule 111 of I.T. Act 1961. Accordingly recovery of Rs. 7,927/- on account of interest on delayed payment of tax be made from her.

Total recovery of Rs. 96 + 7,927 = Rs. 8,023/- be made from her.

Year-1999-2000

HBT
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88

② Smt Sukhinder Kaur Supervisor

Gross Income Rs 137439 -
Taxable Income Rs 115510
Tax Due Rs 12100

Saving allowed Rs 64904 (max 60000/-)
Actual Saving Rs 20000/-
Rebate due Rs 12000/-
Net Tax Rs 10215/- = Rs 112
Net up to March 03 Rs 50/- 112+50 = Rs 162/-

③ Sh Mukesh Kumar UDC

Income Tax of Rs 347/-
Income of Rs 10215/- as per
Statement for the year 1999-2000
Tax was deducted from his salary
UPL Feb 2000 Rs 100/- for non deduction of
Tax is explained

Recovery of Rs 247/- along with interest
@ 15% p.a. amounting to Rs 156/- UPL
March 03 aggregating to Rs 403/- be made
from the fund

Recovery of balance interest from
the above named staff be made and
deposited into Govt account under
notification to Audit

(Jedevor J)

(69)

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(65) (68) (67) (66)

26/6/03
Para No 5
Stock Register - 97-98
Audit Memo No 9. dt. 6/6/03

A Security of Stock Register and Cashgate list for the year 97-98. The following irregularities were noticed which may be rectified under instruction to Audit:

a) Items of New Consumable items have been taken in Consumable Stock register such as Buckets. Plastic on page 101 have been taken in Consumable Stock register and after the issue of them 5 buckets plastic bucket shown as nil which is incorrect. These buckets may be taken in New Consumable Stock register and Balance Sheet be Nil.

b) On Page 109, in all seven Mayer Jig were purchased from Galaxy Co. Co-op store and the same has been issued and immediately returned shown as nil. These Jigs may also be taken in New Consumable Stock register and balance be shown as Seven.

c) On Page 120, Mayer Jig No 2, purchase and issued in Consumable Stock Register and shown as nil. These Mayer Jig may be taken in New Consumable Stock Register and balance will be Two instead of Nil.

d) On Page 127 Table bill No I taken in Consumable Stock Register. This may be in New Consumable Stock register and Balance will be One instead of nil.

Page - 2

68
 10/1/92
 54
 55
 56

2 -
 On page 128. Excess Katta I taken
 on Current Stock register and balance
 after leave shown which is wrong figure
 may also be taken on Non Current Stock
 Register and balance should be One.

Annual Stock verification of Stock not
 done since starting of register.

In most of Cases leave of Stock have
 not verified by Rs 100/500.

One leather hand bag for Rs 225/- purchased

with bill no 1019 dt 7/7/92 and taken on Current
 Stock Register and issued to Mr. Raj Singh
 Below shown is bill This should be taken on
 Non Current Stock Register and balance will
 be One.

It is also observed that Sanction letters
 with check purchase have been in file and
 attached to bills and after payment no
 receipts have been found attached with
 bills. which requires receipts and other
 Such other Cases may also be reviewed
 under instructions to Audit.

C. P. Sankar
 1/10/92

R. C. P.
 1/10/92

Page 3 of 6

~~SECRET~~

Audit Report No. 111
Dt 09.06.2003

(67)

16/11

(83)

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(4)

Subj - Contingencies Bills and Supply for the period 1998-99.

Para 3

During the last check of records of Contingency bills and supply of articles pertaining to the year 1998-99 following discrepancies were noticed which may be rectified and compliance shown to the audit.

1. Annual physical verification have not been made, neither in the Central Stock Register nor in the area Stock Register. Supervisors, who may be carried out annually.

2. The supply of articles are being made at the Point/Area, but in the Stock Register of Point/Area include the entries made are not found in the register signed by the competent authority which is serious lapse on the part of office. All such entries of purchases and issue should be signed by the C/SO.

3. Alphabetical index has not been prepared by the Supervisor of Distribution of News/ material etc.

4. The date of supply at Point/Area and date of Central Stock Register or forms to be different for example, serial numbers 320 18 (1801+14000) were found entered in the central Stock Register at page 61 on 19-3-99 and in the area register of office Register on 20-3-99 at page 81. Of the same classification.

5. During the year 99 serial number 320 18 issued to Mithan Point at page 60 09, but actual date of issue signature not determined.

6. On 24.3.99 no articles has been issued by General Store (page 53) on account of Zalked Smead, but entry of Mithan Point (Mithan) at page 420 has been made by the office which is object matter and require clarification.

Cont 2/-

10/3/99
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5/3
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7. On 6/4/99 Sweet basmati 80 kg. were issued at page 1458 by Chhanda basant to Radhika and Usha workers. Each and again 30+20 kg were also issued to Usha workers. This was also issued to 20-20 kg basmati.

8. On 19/20 March 1999 Weaning Food were not issued by the central store. To Smt. Vidya Subbarao. by the store. but the said Subbarao has been entered in her Stock Register at page 49, 26 bags of 20 kg each and there is no record of who issued to her. which leaves clarification and record.

9. On 9/3/99, 100 bags were purchased and distributed to 24 workers, but again 100 bags were purchased on 2/20/99 and issued to only 12 workers. The reason for non distribution to rest 24 workers. Since classification. 40 more on 11/2/99 again 100 bags were purchased (100+100) 200 bags and 180 bags were issued to only 12 workers. which leaves clarification and record.

10. During March 1999, 1898 kg Salted Snacks were purchased and these snacks were issued only to limited workers and other workers was overstocked, which may be classified.

11. In the Disbursement Register there are many entries and overstocking i.e. at page No 35, 54. At page 35 20 bags were received by Smt. Subbarao from Subbarao, but 20 bags has been shown issued, which may be rectified and compliance shown to audit.

12. As per central Stock Register 444 Pkt Family Bread was issued on 5/3/99 and 444 Pkt Family Bread was issued on 13/3/99 to Smt. Subbarao from Subbarao. 7/3/99. Smt. Subbarao has been issued the total 888 Pkt of has been received by her, but no stock entry was found in her Stock Register. Hence that the Stock Register may be shown or a recovery of sum of Rs 6793/- may be made from the defendant. Records and may be deposited into Govt account under instruction to

Contd... 3/

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H/T/C
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13. The Stock Entries. In March 1999 in respect of 1st and 2nd Quarter i.e. 1st and 2nd Quarter could not be audited due to the reason that following Condensed bills were not provided to audit after personal and repeated

Verbal request.

Sno	CB No & date	Amount
1	CB 171 dt 3-3-99	Rs 255,000/-
2	CB 172 dt 3-3-99	Rs 56,254/-
3	CB 189 dt 22-2-99	Rs 10,213/-
4	CB 190 dt Nil	Rs 2,72,950/-
5	CB 191	Rs 2,68,572/-
6	CB 202 dt	Rs 33,071/-
7	CB 207	Rs 2,46,170/-
8	CB 208 dt	Rs 51,446/-
9	CB 209	Rs 1,87,510/-
10	CB 210 dt 20-2-99	Rs 80,173/-
11	CB 211 dt 31-3-99	Rs 2,33,064/-
12	CB 212 dt "	Rs 54,745/-
13	CB 213 dt "	Rs 48,120/-
14	CB 214 dt "	Rs 17,500/-

The above bills may please be traced and provided to audit for further necessary action.

14- CB 206 dt 31-3-99 for Rs 5,609/- on the voucher details of Stock entries was not found. Hence a recovery of Rs 5,609/- may be recovered and credited into Govt account under intimation to audit.

Other similar cases remain to be audited.

Date of Audit
Genl of NCT of Delhi

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Sanjay & Co. Pvt. Ltd. • Audit Memo no 7.A 21.10.03

Subject: Stocks, Receipts and Contingent Liab 1999-2000

(b) On Security of Receipts and Contingent Liab. for the year 1999-2000 the following observations were noticed during Audit. Where required receipts were:

(a) C.A. 154 dt 21/10/2000 of drugs and food products, Sanjay & Co. Pvt. Ltd. Invoice number of Rs 31107/- made. Invoice not found attached with bill and also receipt against payment made to the party not offered any revenue stamp. ~~But~~ Paid and cancelled stamp not found on bill.

(b) C.A. 156 dt 21/10/2000 for Rs 7296/-
No Sanction Letter found attached with bill. A complete without any one signature. Below the bill found written that purchase has been made vide sanction no F.1(24) dt 21/10/2000 - 10673-657 dt 21/10/2000. This certificate has no signature of him. There are receipts of payment issued by the firm. Forms ~~not~~ found any revenue stamp.

(c) C.A. 158 dt 21/10/2000 for Rs 3370/- No Sanction Letter found attached with the bill also. Receipt of payment issued by Genl. of Sanjay & Co. Pvt. Ltd. found no revenue stamp Paid and Cancelled Stamp not found on bill.

(d) Annual Stock Verification of Sanjay & Co. Pvt. Ltd. not done.

(e) Annual Stock Verification of Office Genl. not done.

(f) On page 68 of Stock Genl. Register and Umbrella of Rs 110/- financial note Bill no 1205 dt 27.8.96 and shown issued to C.A. at Delhi. No signature in follow of

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10/11/2000
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2.
Having received the Umbrella found, it is presumed that basic entry made in the stock register. Hence, for 11/11, the price of one Umbrella may be recovered from the stock register and deposited in Govt Treasury.

① Firstly found on 1/11/2000 at 27/2/2000 purchased 1874 packets and distributed as under:

- 1) Kyachav 378 Pkt.
 - 2) Subhanda 45 Pkt
 - 3) K. r. v. 400 Pkt.
- Total 1048 Pkt

In all 1048 Pkt of bread distributed out of 1874 Pkt received, hence 826 Pkt. Amounting to Rs 13710/- not distributed and also not found in stock. Hence, Rs 13710/- may be recovered from the Official responsible for stock and distributed and deposited in Govt Treasury under Intimation to Audit.

Similar other such cases also be reviewed under intimation to Audit.

(I) On page 68 of Office Genl Register, one Umbrella of Rs 11/- purchased vide Roll no 1205 on 31/1/96 and shown issued to CA. Same date but no purchase in account.

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19/10
20/10
19/10
20/10

Stk. Audit
Govt of NCT of Delhi

Part - 3 to Conty
Subject Non Consumable Stock Register and Control
2000-01

Chg. Secretary of Civil Supplies Department
following irregularities were noticed during Audit. Where
necessary appropriate recommendations were made during
Audit.

- a) Annual physical verification of stores not done
after 30.2.2001.
- b) C.B. 115 dt 19.12.2001 Joby statement is presented
were prepared but stock entry was not made.
- c) Rate sheet was changed from N.K. sheet
Manager per kind for Rs 230/- and printed in
bit price to the party without passing the bill
payment and stock entry of the same. Change found
in stock register amount Rs 230/- may be received
from the person responsible for oil and oil change.
Get tracing along with Rs 195/- mentioned oil
d) Break subject and brand oil of
no DL-2000 40 PS Jeep has changed on 2/3/2001
but no comparison was the repair & oil change
done A. H. Singh find on N.A. hence Rs 346/-
towards repair and oil change might be accounted
from the staff responsible for oil change.
e) Bill no 117 dt 19.12.2001 After payment Bill not cancelled
by party. Paid out cancelled by an order.
f) Bill no C.B. 131 dt 19.12.2001 purchase to the tune of
Rs 37,542/- made from M/s. Food Products
but Mr. Sanjay Kumar wrote N.A. Bill
made found to N.A. Bill. There was receipt of payment
found no revenue stamp and that not cancelled
by issuing paid & cancelled. - 2

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CS 122 at nil. After payment Bill not cancelled by marking paid and cancelled and no sanction. 29th found attached to bill note which persons have been made.

(b) Purchase of Rs 53820/- were made vide CS 120 at nil from M/s. Ganga Dal 2 civil mths but no sanction when found attached to Bill and amount of payment found without any also Bill not cancelled after marking paid and cancelled.

(c) ~~CS 123~~ CS 123 RWH No. 1533 at 12/3/2001 and 3733 at 12/3/2001 vide. Which: Caravan repairs and purchase of four Bhatt and 12 extra Has.

It is reported that vehicle no. DL 24 40 PS was made but no contract that repairs have been made. Satisfactory and entry of from state, El. etc. was not made. Hence the amount of

Rs 295/- + 475/- = 870/- may be made from the person responsible for these laps. and deposited in Govt. Treasury.

Similar other such cases may also be reviewed under intimation to Audit.

person may find provisions not receipt of payment. having by study attached to bill.

(d) No. party should taking done by the appropriate authority. also to.

Present of Refers No. 7

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150/E (28)
 (46) (5)
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7) ~~PARA 47~~ (Refer Memo No 11 dt. 9/6/03)

Subj: Livings - Class - IV

During last check of Livings issue register, the following discrepancies were noticed:-

1) Issue of Living cloth

As per instructions issued vide G.O. No. 14/1/92-Jer dt. 22/5/95, no living cloth is to be issued to the class IV employees under the issue woolen Surje because stitching charges being paid includes cost of buttons, buttons and living cloth. But it was observed that living cloth to the following employees was issued.

	<u>Date of Issue</u>	<u>Name of Employee</u>	<u>Cloth Issued</u>	<u>Cost of Living Cloth</u>
(A)	20-2-96	Sh. Raj Singh, Dean	3 Mts.	Rs 77/-
	17-2-99	do	3 Mts.	Rs 95/-
	24-2-2001	do	3 Mts.	Rs 66/-
				<u>Rs 238/-</u>
(B)	20-2-96	Sh. Satish Kumar, Driver	3 Mts.	Rs 77/-
	17-2-99	do	3 Mts.	Rs 95/-
	24-2-2001	do	3 Mts.	Rs 66/-
				<u>Rs 238/-</u>
(C)	20-2-96	Sh. Anil Kumar, Dean	3 Mts.	Rs 77/-
	17-2-99	do	3 Mts.	Rs 95/-
				<u>Rs 172/-</u>

Since issue of living cloth was covered under the rule, recovery of Rs 6487/- as per details given against each be made & deposited into Govt account.

2) Issue of Jersey

As per instructions contained in G.O. No. 14/1/91-Jer dt. 22-1-96, instead of 2 woolen jerseys in 3 years, the employees are to be issued better quality one woolen jersey in 2 years through OASIS rate contract (Dark Blue) or

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Ministry Super Sagar/Kandriya Bandhan/State
 imposed. But during last check it was observed
 that employees were still being issued 2 jerseys
 after every 2 years, which was against an existing
 instructions as per details given below:-

Date	No. Issued/Rate	Issued To	
24-2-2001	1 @ Rs. 199/-	Raj Singh	Satish Kumar
1-3-2003	1 @ Rs. 199/-	2 @ Rs. 199/-	2 @ Rs. 199/-
		2 @ Rs. 199/-	2 @ Rs. 199/-
		4 @ Rs. 199/-	2 @ Rs. 199/-

Thus 5/24 Raj Singh was issued 2 jerseys in
 excess (Amount Rs. 398/-), Satish Kumar 1 jersey in
 excess (but Rs. 199/-) and Veer Singh 1 jersey amounting
 Rs. 199/- in excess. Hence total recovery of Rs. 796/-
 may be made from the above named officials

3) Woolen Socks

As per Ministry Hand Book, woolen socks are to be issued after every three years. But it is observed that following employees were issued 2 pairs each in excess as per details given below.

Date of issue	No. Issued	Name of employee
17-2-99	2 pairs	1 Sh. Raj Singh, 2 Sh. Satish Kumar
24-2-01	2 "	" "
1-3-03	2 "	" "

From the above it is clear that issue on 24/2/01 was before time and not due to them. Hence recovery of Rs. 99/- from each of the employees named above. (Total Rs. 99/-) be made and deposited into Govt. account.

4) Pagei Cloth

Pagei Cloth is to be issued to Govt. employees which employees who regularly wear it. But instructions were not being followed accordingly in future pagei cloth to be issued only to those employees who regularly wear pagei.

Para no. 8

Refer Memo No. 12 dt. 24/6/2003

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Sub: Irregularities in Purchases.

During test check of contingent paid vis. for the year 1997-98 to 2002-03, the following irregularities were noticed:-

Year - 1998-99.

① Bogus Payments of Rs 9283.

Payments of Rs. 6157/- and Rs. 3126/- were drawn vide Bd. No. 12/133 dt. 7-1-99 and 17/6 dt. 5-3-99, respectively on account of conveyance charges payable to SW helpers/workers of various SW Centers. It was observed that SW helpers/workers did not receive the amount drawn; bogus payments were shown in cash book. Amount of Rs 9283/- may therefore be recovered from the person responsible for such payments and deposited into Govt account under intimation to audit.

Further it was observed that various food items were being delivered by Mr. Mange Ram Lal and transporter at the respective SW centers in various villages, but Bread item was not being distributed likewise and the same was being distributed likewise and the same was being collected by SW workers/helpers from certain focal points for which they were being paid conveyance charge. This action of the department is not justified and beyond doubt, when other items can be delivered at every SW center, why not the bread. The same needs to be classified and justified in public interest.

All other such cases may be reviewed at your end.

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Year-1999-2000.

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② Unauthorized Purchase of Rs. 7294/- (Yr. 99-2000)

Child Card, Weight Card and Aged Registers worth Rs. 7294/- were purchased vide CB/SMD/NP/156 dt. 31-3-2000. for Rs. 7294/- It was observed that these purchases had not been entered in stock register. Neither sanction of competent authority thereon was available on record.

Recovery of Rs. 7294/- may therefore be made from the person responsible for purchase and deposited into Govt. account.

③ Various Form Registers worth Rs. 3370/-

purchased from M/s. Goyal Stationers vide CB/SMD/NP/158 dt. 31-3-2000. but no acquisition receipt from the firm was available on records. Receipt against payment be obtained & shown to audit.

Year 1998-99. Unauthorized Purchase of Rs. 5609/- (Yr. 98-99)

④ Three Durries were purchased from M/s. Khandi Grammodyog Shamun vide CB/KAS/NP/1206 dt. 31-3-98 for Rs. 5609/-. But no sanction of competent authority thereon was available on records. Neither stock entry nor pass for payment orders were signed by Head of Office/ASO. On post facto sanction thereon be obtained and necessary stock entry & payment orders be got signed by HOO/ASO under intimation to audit.

⑤ Sh. Dinesh Kumar, Cashier was paid a sum of Rs. 594 and Rs. 351 vide TA Bill No. TA/147 dt. Sept-98 and TA/148 dt. Oct-98, respectively. It was observed that neither controlling officer nor ASO had signed the bills. Further there was no signature of the official on the bills in token of receipt of payment. It may be clarified that how the payment was drawn & disbursed to the official without signature of competent authority on the bills.

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⑥ Un-authorized purchase worth Rs. 5568/-

It was observed that purchases worth Rs. 9144/- and Rs. 6242/- were made from M/s. Super Bazar and Khandriya Bhandar of Filing Cabinets (2 nos.) and Book Shelves (2 Nos.) vide bill No. CB/20/01-31/9/99 and 31/9/99 respectively. But no sanction of competent authority i.e. H.O. was available on record. Reasons for non obtaining of sanction of competent authority be explained to audit and further ex-post facto sanction of H.O. be obtained.

Year - 1998-99.

⑦ Un-authorized purchase of Rs. 33077/-

It was observed that purchases of various items worth Rs. 33077/- from M/s. Delhi Car Co. Store was made vide bill No. CB/KSS/202 dt: 31/5/99, but no sanction of competent authority i.e. H.O. was available on record. Since purchases above H.O. were not within the powers of Head of Office, reasons for such purchases without proper sanction of competent authority be explained to audit and further, ex-post facto sanction of H.O. be obtained under intimation to audit.

All other such cases be reviewed at your end and action taken accordingly.

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and General Stores

① Instructions as laid down in GFR-101 To 124. with pursuance to Rule 102 (1) and dependent. It must be followed in an ordinary purchase in the Office.

② All cases of purchase should be shown to the Accounts Officer in the department/office, per instructions in GFR-101 Part 102. It should be followed down with time to time.

③ Instructions regarding disposal of stores declared obsolete/surplus/unused as per GFR-101 (100) and GFR-101 (101) should be followed.

It was noticed during audit that did not keep any record of empty bags/packets of various food items received in various AHS centres and no sale proceeds had been received through auction of such disposable items. It was found that the department had no record of all such empty bags/packets retained and remaining proceeds of these articles should be deposited into Govt. account.

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Page No. 9
PARA No. 8

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Subject: General instructions for handling cash.

Attention of the D.C.O. is invited to Rule 15 of the Central Govt. A/C (Receipt & Payment) Regulations. In this connection please refer to Rule 4 of the Rule 13 which clearly indicates that cash chest/boxes should be secured with locks of different patterns so that the keys of one lock and the other. The keys of each lock should be kept in different custody where practicable and in any case should be kept separate from the other lock so that the chest will not be opened by unauthorized persons. The chest should not be opened unless the custodians of the two locks are present for the purpose. Duplicate keys thereof should be placed in separate sealed packets and lodged with officers of higher rank than those of the lock. If possible such packets should be kept in the relevant branch of the accountancy department of the Department/School concerned.

The duplicate keys should be returned to the nominating authority. Keys must be seen before nomination and return. Upon fresh keys being lodged to the respective officer/bank with whom they are lodged and a note kept in the register that they have been inspected and found intact and genuine and sent back to the nominating authorities.

H.O.O./D.D.O. is requested to take the necessary steps in this connection to audit.

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Jes 4-8

PART - II (B) : CURRENT AUDIT OBSERVATIONS

(The current audit period was for the period 2003-08)

Page No. 10

PARA - 1: Undue favour by releasing payments of Rs.99.09 lakhs to M/s Indcare Trust (NGO) supplying non-quality cooked food under SNP

(Audit period 2003-08 - Reference Audit Memo no.35 dated 15.04.08)

During last check of the audit period 2003-08, it was observed that :-

1. During the last 19 months, the following major irregularities were committed by NPO - M/s Indcare Trust (an NGO), suppliers of SNF (cooked food) to ICDS Najafgarh Project :-

Date	Reported by	Brief contents of complaint
(a) 27.07.06	ACDPO	- Supply short & irregular (only 40-50%) beneficiaries covered.
(b) 03.08.06	ACDPO	- Supply late (after 1300 Hrs). Kitchen not proper.
(c) 08.08.06	ACDPO	- Supply not good quality.
(d) 27.08.06	ACDPO	- No proper kitchen - Poor cleanliness - Raw material of inferior quality in stores - A piece of lizard (head portion) was found in the nutrition the pulav in the AWC No.109 (village-Samespur Khalee) and the matter reported to police. Show cause notice issued to the NGO.
(e) 08.11.06	DO, (SW)	- Supply late (after 1300 Hrs).
(f) 23.11.06	ACDPO	- All AWC not covered.
(g) 09.03.07	CDPO	- Supply late (after 1300 Hrs). - All AWC not covered.
(h) 25.04.07	CDPO	- Short supply. Late supply. Only 4 days in Rawla in April 06. - Khichri smelling foul on 16.04.07. No beneficiary accepted food in village Samespur and food had to be thrown away. - A very low quality food supplied in village Dhana (AWC No.126) as under :- (i) 21.05.07 - No food received ; (ii) 22.05.07 - A very foul smelling Dalia supplied ; (iii) 23.05.07 - No food supplied ; (iv) 24.05.07 - No food supplied ; (v) 25.05.07 - Sweet Dalia having a very foul smell and sour in taste
(i) 28.05.07	AWW	
(j) 08.06.07	CDPO	- Food of poor quality and beneficiary refused to accept it as 'Sursur' found in Dalia/khichri. - Unhygienic quality. - No food served in all villages of Chhawia circle from 22.06.07 to 28.06.07 (5 days) as per supervisor's report. - 'Badbood' Khichri supplied in Ujwa village on 19.07.07 ; no one accepted it. - No food supplied in village Surheda on 20.07.07 and all supply thrown away on 19.07.07 as it was smelling very bad. - No weaning food served since Feb'07 to 15 th Sept 07 in Chhawia circle (28 AWCs). - No weaning food supplied in most of circles. Since several months (Supervisors report dated 15.09.07) - Quality of Khichri not good, since long time.
(k) 20.09.07	CDPO	

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- 39.
- (l) 20.10.07 - CDPO - No weaning food being given, since long.
No SHG formed even after lapsed of 19 months (i.e., start of SNP scheme) as per guidelines of circular by Department of Women Child Development vide letter no.1(108)/PCARTE/DSW/2005-08/163-222 dated 03.01.08.
- (m) 17.01.08 - CDPO - No Weaning Food was supplied to all the AWC (188 Nos) under ICDS Nalagarh Project during January'08.
- (n) 02.02.08 - CDPO -

A few instances quoted above are self-explanatory about the state-of-affairs in respect of SNP (cooked food) that the food was not being supplied in full quantity and good quality - with the maximum worst extent where a piece of lizard was found in the cooked food (point no.[e] above) as well as frequent supply of foul smelling food. Since the matter/scheme concerns mainly the life/health of children (0-6 years) who are from down-trodden and deprived section of the society, any deviation from the adherence to the clause of agreement of risking the health and life of the children is gross negligence and should be viewed as crime in the eyes of humanity/society/law. Hence, reasons for extending undue favouritism to the aforesaid continuously defaulting NGO-Indcare Trust by not terminating its services for non-performance, making-unhygienic-supplies, non-improvement, repeated failures and gross violations of the terms & conditions of the agreements, may be elucidated to audit.

2. Although as per para 8 of this Agreement, no payment for Cost of food & overhead cost was to be made for the days for which there is non-quality food supply. Further an amount equal to twice of the value of supply shall be deducted as penalty by the Government apart from any other penalty against the NPO but no penalty for violation the agreement conditions (i.e. non-supply of food or supply of very low and unhygienic food) was imposed upon the supplier and payments amounting to Rs.31.42 Lakhs during 2006-07 and Rs.67.67 Lakhs during 2007-08 were found made in full, which is irregular.
3. It was also ascertained that one of the main clause of the agreement between the Social Welfare Department and the NGO was that the NGO was supposed to build, at least, one third (1/3) capacity of the Self-help-Groups (SHGs) within an initial period of nine months from the date of the commencement of this agreement. Further, the full capacity enhancement of SHGs shall be completed within a period of twenty seven (27) months. But records relating to the progress of such capacity building of SHG by the NPO were not made available to audit. Hence, it is construed that no action in this regard is being taken by the NPO and is interested in making money by engaging itself only in the supply of SNP (cooked food) at an agreed cost, which is irregular. Clarify.
4. Records relating to the random lifting of food samples from the AW sites and getting it tested from notified laboratory regarding the nutritive value of protein and calories contents present in the cooked food made by the suppliers were not made available to audit despite repeated reminders. In the absence of relevant documents including lab analysis reports, audit could not ascertain whether the food items supplied were in conformity of the approved norms of ICDS scheme or not. Clarify.

Audit comments - From the above, it is observed that the Department did not take any interest in supply of proper & hygienic food to the beneficiaries and had shown an undue favour to the NGO-Indcare Trust by not terminating or not imposing any major penalty on the defaulting NGO and releasing all its full payments without any deduction.

(11) *Case No. 11* *Page No. 1-9* (5)

PARA - 2: - Excess payment of Rs. 67.75 lakhs on RTE food
 (Audit period 2003-08 - Reference Audit Memo no.23 dated 09.04.08 and Audit Memo no.20 dated 09.04.08)

(11) During test-check of the records of SNP records for the audit period of 2003-08, it was noticed from the various stock registers that during the period from 01.04.03 to 18.10.04, the supplementary nutrition provided to the beneficiaries was in excess of the actual cost norms laid down by the GOI, M/o HRD, Department of WCD. The cost norms effective during the aforesaid period was ascertained from the old rates mentioned at para no.4 of GOI order no.F.No.19-6/2003-CD-I (pt) dated 19.10.04 (photocopy enclosed as *Annexure-1/Para-2*). Following were the expenditure on procurement of RTE food items during the year 2003-04 and 2004-05 :-

Calculation sheet of excess procurement/issue of RTE food during 2003-04 & 2004-05

S. No	Categories of beneficiaries	Rate per beneficiary per day				Amount (In Rupees)			
		Stipulated rate	Disturbed rate	Excess incurred	Excess in %	Total Procurement made Table-1	Disturbed amount Table-2	Diff. as per GOI norms	Excess incurred/Issued
1	2	3	4	5	6	7	8	9	10
1	Children (6 to 72 months)	Rs.0.95	Rs.2.00	(+)Rs.1.05	110.53%	..	(85.04%) 10838308	8148108	6890202
							(100+110.53 =210.53%)	(100% of Col 8)	(110.53% of Col 8)
2	Pregnant women & Nursing mothers / Adolescent Girls	Rs.1.15	Rs.2.00	(+)Rs.0.85	73.91%	12744953	(14.96%) 1908645	1088340	810308
							(100+73.91 =173.91%)	(100% of Col 8)	(73.91% of Col 8)
G-Total =						12744953	6244448	6500507	

- Note: 1. The total expenditure for 2003-04-Rs.8284122 + 2004-05-Rs.4480831 = Rs.12744953
 2. Total beneficiaries for 2003-04 & 2004-05 of Children were 381114 (i.e. 85.05%) and others were 67072 (i.e. 14.96%).
 2. Revised rates of Rs.2/- for children and Rs.2.30 for pregnant women/adolescent girls were introduced w.e.f. 19.10.04 by GOI but were actually brought into practice by the unit w.e.f. 2306-08.

In this connection :-

- From the above tables it could be seen that excess ready-to-eat (RTE) food to 381114 children @ Rs.1.05 amounting to Rs.5890202/- and to 67072 pregnant women/nursing mothers/adolescent girls @ Rs.0.85 paise amounting to Rs.810308/- was issued in excess.
- In addition to above, the department paid an amount of Rs.275070/- on account of cartages of RTE food for transportation from focal point to respective Anganwadi Centres to its Supervisors (as per details the enclosed *Annexure-2/Para-2*), which was in violation of the aforesaid GOI guidelines.

Audit comments -

- Due to non-implementation of aforesaid GOI guidelines department incurred an excess expenditure of Rs.6500507/-.
- Further, the department incurred less expenditure @ 30 paise per pregnant women/nursing mothers/adolescent girls due to non-implementation of the aforesaid GOI guidelines during the year 2004-05.
- The department could have avoided the extra payment on account of cartage charges to the Supervisors had the guidelines issued by the Ministry been clearly spelt out in its NIT, while finalizing the contract.
- The matter needs to be examined in detail and excess expenditure of Rs.67.75 lakhs (65+2.75) to State-treasurer be got regularized from the Finance Department, GNCTD.

(12) Case No 12 Case No 10 (30)

PARA 3: Non compliance of Grant conditions by the Grantee NGO (PRERNA) in respect of GIA of Rs.28.04 lakhs

(Audit period 2003-08 — Reference Audit Memo no.15 dated 04.04.08 and Audit Memo no.13 dated 01.04.08)

The ICDS unit had issued grant amounting to Rs.28.05 lakhs to a Non-Govt. organization named "Manav Propkari Sanstha" (PRERNA), Roshan Pura during the financial year 2003-04 to 2006-08 as per details given in the table :

S.No.	Year of Grant-in-Aid Issued	Bill No. & Date	Amount Granted
1	2003-04	C-110 dt.31.3.04 C-111 dt.31.3.04	362240/- 379725/-
2	2004-05	C-110 dt.22.3.05 C-110 dt.22.3.05 C-111 dt.22.3.05	138884/- 543825/- 600525/-
3	2005-06	C-111 dt.22.2.08 C-158 dt.30.3.08 C-158 dt.31.3.08	562304/- 88500/- 143049/-
		Total	2804862/-

From the records the following observations are made:-

- (a) No utilization certificate has been obtained from the NGO.
- (b) Audited Accounts for the respective years in respect of grant received have not been submitted by the NGO.
- (c) As per Finance Department, the proposal was approved with the condition that the department will get the impact study conducted through some reputed institution to assess the benefit of the scheme. But no such study has been got conducted till now. Grant to the NGO is now being released at the Head Quarter level since financial year 2006-07 onwards.

Since grant amounting Rs.28.05 lakhs had been released upto the year 2005-06 and neither the grant condition as laid down under General Financial Rules have been fulfilled nor the impact study of the scheme introduced was conducted, reasons for the non-compliance of conditions be explained by audit.

2. Computer and accessories costing Rs.41518/- were purchased from various firms through M/s NICSI. Also, furniture items and TV set costing Rs.107292/- (Bill no C-158 dt.31.03.08) were purchased from M/S Madhya Pradesh Laghu Udyog Nigam Ltd. and transferred to M/s Prerna (the grantee NGO), but no receipt under proper signature of the GRC Authorised person for transfer of permanent nature items to GRC has been obtained from the GRC Najafgarh Center and kept in records. The same may be obtained and kept in office record.

Audit comments - The Department should obtain necessary utilization certification from the grantee NGO as well as annual accounts duly audited by a Chartered Accountant for the years 2003-04 to 2006-08 and proper receipt of items given as grant as kind must be obtained from the NGO and kept in the records.

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PARA-4: Irregularities in Special Nutrition Programme (SNP)
(Audit period 2003-08 — Reference Audit Memo no.22 dated 09.04.08)

During test-check of the records of SNP records for the audit period of 2003-08, following irregularities were noticed which were contrary to the guidelines of GOI, M/o HRD, Department of WCD regarding providing of nutritious supplements to beneficiaries :-

1. **Nutritive value of RTE food supplies by supplier not known** — As per GOI, M/o HRD, Department of WCD letter no.F.No.19-F/2003-CD-I (PL) dated 19.10.04 the level of nutrition supplement to children and mother in ICDS projects were as under :-

- (a) 300 calories & 10 grams of protein for children between 6 months and 72 months ;
- (b) 600 calories & 20 grams of protein for severely malnourished children between 6 months and 72 months ; and
- (c) 300 calories & 10 grams of protein for pregnant women and nursing mothers/ Adolescent Girls (under KSY).

For the purpose, some ready-to-eat (RTE) foods like Biscuit, Roasted Gram, Kurmura, Bread, Panjiri, Groundnut, weaning food, etc were made available to the beneficiaries. But nobody in the unit is aware of the level of calories/proteins contained in any of the RTE food items disbursed to the beneficiaries ; all they knew was that the RTE food items were to be restrict each item @ Rs.2/- per beneficiaries. Under the circumstances, audit could not ascertain whether the food items supplied were in conformity of the approved nutritive level norms of ICDS scheme or not. Clarify with necessary documentary supports.

2. **Same quantity of nutritious supplement given to adult as well as child** — in the year 2003-04, 2004-05, 2006-07 (except RTE food) and 2007-08 same quantity i.e., @Rs.2/- per beneficiary of nutritious supplement was given to adult as well as child, which is irregular. As a result, requisite amount of calories and proteins as nutrient supplement could not be given to beneficiaries ; thus defeating the basic purpose of this ICDS programme and rendering the government expenditure on it to be wasteful. Reasons for the same may be elucidated.

3. **Irregular issue of weaning food to Pregnant women & Nursing mothers / Adolescent Girls** — According to the information on Department's internet-site as well as in various documents like the Minutes of meeting dated 06.07.08 — weaning food was to be distributed for children of age group of 7-12 months. Also, the dictionary meaning of the word wean is to accustom child to food other than its mother's milk. Whereas contrary to the above weaning food was shown distributed to the Pregnant women & Nursing mothers / Adolescent Girls, which is a gross irregularity. Hence, the expenditure incurred in this account is also rendered to be irregular. Reasons for the same may be elucidated to audit.

4. **Recovery of Rs. 854/- on account of excess issue of items as shown in stock registers** — Test-check was conducted and following variations amounting to Rs.854.10 (as detailed in the enclosed Annexure-3/Para-4(4)) was noticed between the Stock Registers-(AWC) and Attendance Register (AWC) ; resulting in showing of excess issue of stores, which is highly irregular and amount to pilferage of food items.

In connection to the above :-

- (a) Since the concerned supervisors were responsible for the verification and correctness of the records of the Anganwadi Centers (AWC), recovery of Rs.850/- may be made from Ms Manjeet Kaur Chaudhary and Rs 104/- may be made from Ms Sheela Brijwal (and not from the Anganwadi Workers/Helpers), after due verification, under intimation to audit.
- (b) Secondly, rest records of other AWCs may be reviewed on the aforesaid lines, under intimation to audit.

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- 5. **No laboratory testing reports** - Records relating to the random lifting of food samples from the AVV sites and getting it tested from notified laboratory regarding the nutritive value of protein and calories contents present in the RTE/Cooked food made by the suppliers were not made available to audit despite repeated reminders. In the absence of relevant documents including lab analysis reports audit could not ascertain whether the food items supplied were in conformity of the approved norms of ICDS scheme exact. Clarify.
- 6. **Not a single case of severely malnourished child** - During the audit period 2003-08, not a single case of providing nutrition supplement to severely malnourished child was reported, which is unconvincing considering the large population of the ICDS Najafgarh project. Clarify.
- 7. **No sale proceeds of cartons and sacks** - No proof of sale proceeds of the empty cartons and sacks in which ready-to-eat (RTE) food items were received in the unit during the period 2003-08 were shown to audit, which is irregular. Since, huge quantities of RTE items were received in the unit, a substantial amount could have been realized by the unit in the sale of empty cartons and sacks. Examples of a few such huge quantity purchases made in 2003-04 were as under :-
 - (a) CB-34 - Biscuits - 82800 packets
 - (b) CB-35 - Roasted Grain - 26400 Kgs
 - (c) CB-50 - Bread - 17496 loaves
 - (d) CB-55 - Bread - 17396 loaves
 - (e) CB-56 - Roasted Grain - 23700 Kgs
 - (f) CB-68 - Roasted Grain - 28200 Kgs
 - (g) CB-68 - Weaning Food - 16600 Kgs

Reason for not showing the sale proceeds, may be elucidated.

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Letter No. 14

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PARA - 5: No recovery/remittances into bank during audit period

(Audit period 2003-08 - Reference: Audit Memo no.34 dated 15.04.08)
During test-check of records for the audit period 2003-08, neither GAR-6 (erstwhile TR-5) nor any GAR-7 (erstwhile TR-8) was made available to audit. It was ascertained that it was also informed to audit that there was no receipts during the audit period 2003-08 (last 5 years), which is unconvincing - as recovery/refund/deposit on account of unspent balances, undistributed amounts, income-tax recoveries, other recoveries, etc. were some of the normal items/heads in the general functioning of the office. Though from the previous audit records (verification of remittances), it was noticed that receipt/deposits were a regular feature. As such, it is highly unlikely that there were no recovery/refund/deposit during the last five years. Hence, detailed reviews of payment/receipt records may be made to ascertain the facts, under intimation to audit.

PARA - 6: DGEHS

(Audit period 2003-08 — Reference Audit Memo no.7 dated 25.03.08)

During the last check of records of DGEHS it has been observed that the same was not deducted as per revised rates during the audit period 2003-04. Detail of such employees is as under:

S. No	Name and Designation	DGEHS already deducted	Revised rates	Period	Difference between period and rate	Amount to be recovered
1	Smt. Binla Chaudhary, CDPO	20/-	50/- 75/-	09/03 to 03/04 04/2004	07X30 01X55 Total =	210/- 55/- 265/-
2	Sh. R.K.Sharma, ACDPO	25/- 25/-	50/- 75/-	09/03 to 03/04 04/2004	07X25 01X60 Total =	175/- 60/- 235/-
3	Smt. Krishona Mathur, Sup.	15/- 15/-	50/- 75/-	09/03 to 03/04 04/2004	07X35 01X60 Total =	245/- 60/- 305/-
4	Smt. K. Yadav, Supervisor	15/- 50/-	50/- 75/-	09/03 to 05/04 06/04 to 05/06	09X35 24X25 Total =	315/- 600/- 915/-
5	Smt. Nirmal, Supervisor	20/- 20/-	50/- 75/-	09/03 to 03/04 04/2004	07X30 01X55 Total =	210/- 55/- 265/-
6	Sh. Mohinder Singh, SA	15/-	50/-	09/03 to 04/04	08X35	280/-
7	Sh. Veer Singh, Sweeper	10/-	30/-	09/03 to 04/04	08X20	160/-
8	Smt. Omwati, Supervisor	15/-	50/-	09/03 to 04/04	08X35	280/-
9	Sh. Raj Singh, Peon	10/- 10/-	15/- 30/-	09/2003 10/03 to 4/04	01X05 07X20 Total =	5/- 140/- 145/-
10	Smt. Darshona Dagar, Sup.	15/- 15/-	50/- 75/-	09/03 to 03/04 04/2004	07X35 01X60 Total =	245/- 60/- 305/-
Grand Total =						3145/-

Recovery of the above officials may be made after due verification under the intimation to audit.

Rs 2335/- recovered vide Ch. No. 27-29
out of Rs 3145/- have been fully settled 2335/-

27/02/2018

Case No. 16
Case No. 17

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PARA - 7 : Unauthorised purchases of Stationery items costing Rs.71430/-
(Audit period 2003-08 — Reference Audit Memo no.17 dated 07.04.08)

Large quantity of Stationery items costing Rs.71430/- were purchased during the year 2007-08. The following Audit observations are made :-

1. Head of Office is empowered to make local purchase of Stationery items upto Rs.10,000/- p.a. But purchases costing more than Rs.71000/- as per details given under were made during the year 2007-08 which is not within the competency of H.O.O.

S.No.	BRI no. & date	Amount of Stationery items
1	CB-97 dt.28.03.08	19964/-
2	CB-99 dt.28.03.08	600/-
3	CB-104 dt.30.03.08	48743/-(Approved by HOD)
4	CB-93 dt.14.03.08	450/-
5	CB-79 dt.20.02.08	230/-
6	CB-96 dt.26.03.08	843/-
Total =		71430/-

Necessary ex-post facto sanction of Head of Department/Finance Department to regularize the expenditure be obtained.

2. All the items received have been shown issued to Office/Supervisors/CDPO and stock shown as NIL on the same date of receipt. Items received must be issued against proper requisition from the official and authorisation by the Store Officer. Neither any receipt nor any signatures have been obtained from the official concerned in whose name items have been shown issued. Under the circumstances pilferage of stock items can not be ruled out.

Case No. 15

PARA - 8 : Contingencies - Part-timer's payments

(Audit period 2003-08 — Reference Audit Memo no.11 dated 03.04.08)

The unit has employed sweeper on part-time basis for cleaning the Office premises. During the Audit period in following payments were made on account of sweeping charges.

Case No. 17

Year	BRI no./Date	Period	Amount Paid
2003-04	C/151 dt.28.03.05	04/04 to 03/05	4800/- @400/-
2004-05	C/153 dt.28.03.05	02/03 to 11/03	2000/- @300/-
2005-06	C/39	10/05,12/05&02/06	1350/- @450/-
2006-07	C/85 dt.30.01.07	3,5&8/06	1350/- @450/-
2007-08	C/35 dt.09.10.07	03/07 to 09/07	1400/-
	C/67 dt.21.01.08	10/07 to 01/08	1200/-
	C/78 dt.27.02.08	02/08	300/-

Payment of the same was made out of office contingencies (OE). As per para-19 of the Standing Guard File on delegation of Financial Powers to HOD/HOO under Government of NCT of Delhi, no power were delegated to Head of Office for incurring expenditure on payment to staff from contingencies. Power to HOD have also been withdrawn vide Finance Department letter no.F8/3/2000/AC/DSEA/41 dt.10-01-07. Hence, the expenditure incurred was unauthorized.

Necessary approval of Finance Department GNCT for regularization of expenditure made be obtained, under intimation to audit.

WSP

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JESM-16

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PARA-6: Non-production of records (NPR)

(Audit period 2003-08 — Reference Audit Memo no.38 dated 15.04.08)

The following records pertaining to the current audit of 2003-08 were not made available to audit for scrutiny, despite of repeated requests and sufficient time have since elapsed since then :-

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1. Budget/expenditure statement of 2003-04
2. Service book of (a) Ms Binia Choudhary, CDPO ; (b) Ms Krishna Mathur, Supervisor ; (c) Ms Nirmai Dabas, Supervisor ; and (d) Ms Darshna Dagar, Supervisor.
3. Property Registers
4. Movement Register prior for the period 01.04.03 to 31.03.05.
5. Documents relating to the NGO working within the jurisdiction of the project.
6. Complaint Register (of public grievances) of the AWCs.

Non-production of the aforesaid records shows that either the record is not being maintained at all or the production of the same has been purposefully avoided. Non-production of records is a serious matter and therefore if any irregularities/ discrepancies are found in the records not produced to audit, at any stage by any agency, the whole responsibility will lie on the concerned HoD.

However, in case the record exists, the same may please be traced and shown to next audit for scrutiny.

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ANNEXURE-1/PARA-3



F.No.19-5/2003-CD-I (pt.)
Government of India
Ministry of Human Resource Development
Department of Women & Child Development

Shastri Bhawan, New Delhi-110001
19th October, 2004

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01.11.04

1682/PA/85W
26/10/04

Dir. SW
24/10/04
Supt

- 1. The Secretaries of all States/UTs
Women & Child Development Deptt./Social Welfare Department
(dealing with ICDS Scheme)
- 2. The Director (ICDS) of all States/UTs

Sub:- Supplementary Nutrition under the ICDS Scheme - revision of cost norms

Sir/Madam,

I am directed to say that the Central Government has been providing guidelines on supplementary nutrition under the ICDS Scheme, from time to time, as envisaged in the Scheme. The guidelines were last issued vide this Department's letter No. 1-1/91-NT dated 21.2.1991.

2. In view of the price escalation over the years, the State Governments were requested, vide this Department's letter No. F2-7/2000-CD-I dated 8.5.2000, to enhance the financial norms for supplementary nutrition so that the same are sufficient to provide the requisite amount of calories and protein value as per norms of the Scheme.

3. In Writ Petition (Civil) No. 196/2001-PUC, V. UOI & Others, the Supreme Court, vide order dated 29.4.2004, has inter alia directed the Union of India to consider the revision of the norm of supply of nutritious food worth Re. 1 for every child fixed in the year 1991 and incorporate their suggestion in the affidavit.

The revision of guidelines on supplementary nutrition has been carefully considered by the Government. Taking into account the Consumer Price Index (CPI), Wholesale Price Index (WPI) for food grains (cereals and pulses) and all other relevant considerations, the following revised guidelines on cost norms for supplementary nutrition may be followed with immediate effect:

	Old Rates	Revised Rates
(i) Children (6 months to 72 months)	95 paise per child/per day	Rs.2.00 per child/per day
(ii) Severely malnourished Children (6 months-72 months)	105 paise per child/per day	Rs.2.70 per child/per day
(iii) Pregnant Women and Nursing mothers/Adolescent Girls (as per KSY)	115 paise per beneficiary per day	Rs. 2.30 per beneficiary per day

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A to keep photo of ICDS to be used for file etc.

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5. The above unit costs are applicable for the utilisation of indigenous food for nutrition supplements and include the cost of food (whether locally cooked or processed), transport, fuel and condiments.

6. The level of nutrition supplements to children and mother in ICDS projects will continue to remain as under :-

- I. Children (6 months-72 months): 300 calories and about 10 grams of protein.
- II. Severely malnourished children (6 months-72 months): 600 calories and about 20 grams of protein
- III. Pregnant women and nursing mothers/Adolescent Girls (under KSY) 500 calories and about 20 grams of protein

7. The State Government and Union Territory administrations may take necessary action for the provisions of funds in their Budget Estimate (with Plan and Non-Plan) in this regard. In addition to the unit costs mentioned in para 4 above, a non-recurring provision for all new Anganwadis should be made in the SMI budget in order to meet the cost of utensils for cooking the food, feeding the children, stove/heater etc. Provision may also be made for replacement of utensils etc., if necessary, at periodical intervals of about five years.

8. The above guidelines supersede all previous guidelines on cost norms for supplementary nutrition under the ICDS Scheme.

Yours faithfully,

S. N. Mehta
(S. N. Mehta)

Deputy Secretary to the Govt. of India
Tel. 23389103

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5. The above unit costs are applicable for the utilisation of indigenous food for nutrition supplements and include the cost of food (whether locally cooked or processed), transport, fuel and condiments.

6. The level of nutrition supplements to children and mother in ICDS projects will continue to remain as under :-

- I. Children (6 months-72 months): 300 calories and about 10 grams of protein.
- II. Severely malnourished children (6 months-72 months): 600 calories and about 20 grams of protein
- III. Pregnant women and nursing mothers/Adolescent Girls (under KSY) 500 calories and about 20 grams of protein

7. The State Government and Union Territory administrations may take necessary action for the provisions of funds in their Budget Estimate (with Plan and Non-Plan) in this regard. In addition to the unit costs mentioned in para 4 above, a non-recurring provision for all new Anganwadis should be made in the JMI budget in order to meet the cost of utensils for cooking the food, feeding the children, stove/heater etc. Provision may also be made for replacement of utensils etc., if necessary, at periodical intervals of about five years.

8. The above guidelines supersede all previous guidelines on cost norms for supplementary nutrition under the ICDS Scheme.

Yours faithfully,

S. N. Singh
(M.S. Negri)

Deputy Secretary to the Govt. of India
Tel. 23389103

ANNEXURE - 2 / Para-2

Overpayment of cartage charges to supervisors on account of supplies to AWC

B.No	Name of Supervisor	Financial Year	Bill No & Date	Period	Amount		
1	Smt. Krishana Mathur	2003-04	C-46 dt.31.03.04	Feb & March 04	2520/-		
			C-78 dt.03.11.03	August-September-03	4800/-		
			C-39 dt.16.07.03	Feb to July-03	8520/-		
		2004-05	C-114 dt.10.09.03	Oct-03 to Jan 04	9600/-		
			C-144 dt.28.03.05	March-2005	1280/-		
			C-104 dt.03.10.04	Oct. & Nov. 04	2520/-		
			C-134 dt.18.03.05	Jan-Feb-05	1890/-		
		2005-08	C-83 dt.18.10.04	July-04 to Sep-04	3880/-		
			C-149 dt.29.09.06	April-05 to Sep-05	6080/-		
			C-153 dt.30.03.06	Sep-05 to Nov-05	3800/-		
			C-154 dt.30.03.06	Feb-06	1140/-		
			Total =				45880/-
2	Smt. Manjeet Kaur Chaudhary	2003-04	C-46 dt.31.03.04	Feb & March 04	2780/-		
			C-78 dt.03.11.03	August-September-03	2780/-		
			C-39 dt.16.07.03	Feb to July-03	5520/-		
		2004-05	C-114 dt.10.09.03	Oct-03 to Jan 04	5520/-		
			C-144 dt.28.03.05	March-2005	1380/-		
			C-104 dt.03.10.04	Oct. & Nov. 04	2780/-		
			C-134 dt.18.03.05	Jan-Feb-05	2780/-		
		2005-08	C-83 dt.18.10.04	July-04 to Sep-04	4140/-		
			C-149 dt.29.09.06	April-05 to Sep-05	4040/-		
			C-153 dt.30.03.06	Sep-05 to Nov-05	5280/-		
			C-154 dt.30.03.06	Feb-06	1320/-		
			Total =				38240/-
3	Smt. Nirmal	2003-04	C-46 dt.31.03.04	Feb & March 04	2400/-		
			C-78 dt.03.11.03	August-September-03	2400/-		
			C-39 dt.16.07.03	Feb to July-03	6000/-		
		2004-05	C-114 dt.10.09.03	Oct-03 to Jan 04	4800/-		
			C-144 dt.28.03.05	March-2005	1200/-		
			C-104 dt.03.10.04	Oct. & Nov. 04	3800/-		
			C-134 dt.18.03.05	Jan-Feb-05	4500/-		
		2005-08	C-83 dt.18.10.04	July-04 to Sep-04	1080/-		
			C-149 dt.29.09.06	April-05 to Sep-05	1080/-		
			C-153 dt.30.03.06	Sep-05 to Nov-05	1080/-		
			C-154 dt.30.03.06	Feb-06	1080/-		
			Total =				25980/-
4	Smt. Darshana Dagar	2003-04	C-46 dt.31.03.04	Feb & March 04	4440/-		
			C-78 dt.03.11.03	August-September-03	4440/-		
			C-39 dt.16.07.03	Feb to July-03	13220/-		
		2004-05	C-114 dt.10.09.03	Oct-03 to Jan 04	8880/-		
			C-144 dt.28.03.05	April-04 to Dec.-04	4440/-		
			C-104 dt.03.10.04	March-2005	2220/-		
			C-134 dt.18.03.05	Oct. & Nov. 04	4440/-		
		2005-08	C-83 dt.18.10.04	Jan-Feb-05	4440/-		
			C-149 dt.29.09.06	July-04 to Sep-04	6660/-		
			C-149 dt.29.09.06	April-05 to Sep-05	6660/-		
			C-153 dt.30.03.06	Sep-05 to Nov-05	5580/-		
			Total =				65420/-
5	Smt. Krishana Yadav	2003-04	C-46 dt.31.03.04	Feb & March 04	2160/-		
			C-78 dt.03.11.03	August-September-03	2160/-		
			C-39 dt.16.07.03	Feb to July-03	5400/-		
		2004-05	C-114 dt.10.09.03	Oct-03 to Jan 04	4320/-		
			C-144 dt.28.03.05	March-2005	1080/-		
		2005-08	C-104 dt.03.10.04	Oct. & Nov. 04	2160/-		

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Annexure-3/Para-3(4)

(Details of excess issue of items shown in stock registers)

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S. No	AW No.	AW Rg Pg	Date	Total Attn's	RTE food Item given	Grams per beneficiary	Rate Per Unit	Actual Due	AW GR Pg	But Issued	Excess Issued	Costing
1	2	3	4	5	6	7	8	9	10	11	12	13
(1) Ms Manjot Kaur Chaudhary, Supervisor												
1	31	84	01.03.04	104	Roasted Gram	133	14.97	19.832	13	16.625	2.793	41.81
2	31	84	03.03.04	108	Weaning Food	167	11.97	17.702	12	20.875	3.173	37.98
3	31	84	04.03.04	11	Weaning Food	167	11.97	1.837	12	4.008	2.171	26.98
4	31	84	05.03.04	104	Weaning Food	167	11.97	17.368	12	20.875	3.507	41.98
5	31	84	06.03.04	105	Roasted Gram	133	14.97	13.965	13	16.492	2.527	37.83
6	31	84	08.03.04	106	Weaning Food	167	11.97	17.702	12	20.875	3.173	37.98
7	31	84	09.03.04	105	Weaning Food	167	11.97	17.535	12	20.875	3.340	38.98
8	31	84	10.03.04	108	Weaning Food	167	11.97	17.702	12	20.875	3.173	37.98
9	31	84	11.03.04	106	Biscuit	114	17.40	12.084	8	14.136	2.082	35.70
10	31	84	12.03.04	106	Roasted Gram	133	14.97	14.098	13	16.625	2.527	37.83
11	31	84	16.03.04	107	Weaning Food	167	11.97	17.889	12	20.040	2.171	26.98
12	31	84	17.03.04	107	Weaning Food	167	11.97	17.889	12	20.708	2.838	33.98
13	31	84	18.03.04	106	Weaning Food	167	11.97	17.702	12	20.875	3.173	37.98
14	31	84	19.03.04	107	Weaning Food	167	11.97	17.889	12	20.875	3.008	36.98
15	31	84	20.03.04	106	Weaning Food	167	11.97	17.702	12	20.875	3.173	37.98
16	31	84	22.03.04	108	Weaning Food	167	11.97	17.702	12	20.875	3.173	37.98
17	31	84	23.03.04	105	Biscuit	114	17.40	11.970	8	14.260	2.280	38.67
18	31	84	24.03.04	106	Weaning Food	167	11.97	17.702	12	20.875	3.173	37.98
19	31	84	25.03.04	106	Weaning Food	167	11.97	17.702	12	20.875	3.173	37.98
20	31	84	26.03.04	106	Weaning Food	167	11.97	17.702	12	20.875	3.173	37.98
21	31	84	27.03.04	107	Weaning Food	167	11.97	17.889	12	20.875	3.008	36.98
22	31	84	28.03.04	106	Weaning Food	167	11.97	17.702	12	20.875	3.173	37.98
23	31	84	31.03.04	106	Biscuit	114	17.40	12.084	8	14.250	2.188	37.68
											Total=	850.22
(2) Ms Simran Kaur, Supervisor												
24	72	36	16.02.06	92+13	Roasted Gram	035+075	30.78	6.955	5	7.180	0.225	6.93
25	72	36	17.02.06	92+13	Roasted Gram	035+075	30.78	6.955	5	7.180	0.225	6.93
26	72	36	18.02.06	92+13	Roasted Gram	035+075	30.78	6.955	5	7.180	0.225	6.93
27	72	36	20.02.06	92+13	Roasted Gram	035+075	30.78	6.955	5	7.180	0.225	6.93
28	72	36	21.02.06	92+13	Roasted Gram	035+075	30.78	6.955	5	7.180	0.225	6.93
29	72	36	22.02.06	92+13	Roasted Gram	035+075	30.78	6.955	5	7.180	0.225	6.93
30	72	36	23.02.06	92+13	Roasted Gram	035+075	30.78	6.955	5	7.180	0.225	6.93
31	72	36	24.02.06	92+13	Roasted Gram	035+075	30.78	6.955	5	7.180	0.225	6.93
32	72	36	25.02.06	92+13	Roasted Gram	035+075	30.78	6.955	5	7.180	0.225	6.93
33	72	36	27.02.06	92+13	Roasted Gram	035+075	30.78	6.955	5	7.180	0.225	6.93
34	72	36	28.02.06	92+13	Roasted Gram	035+075	30.78	6.955	5	7.180	0.225	6.93
35	72	36	01.03.06	92+13	Roasted Gram	035+075	30.78	6.955	5	7.180	0.225	6.93
36	72	36	02.03.06	92+13	Roasted Gram	035+075	30.78	6.955	5	7.180	0.225	6.93
37	72	36	03.03.06	92+13	Roasted Gram	035+075	30.78	6.955	5	7.180	0.225	6.93
38	72	36	04.03.06	92+13	Roasted Gram	035+075	30.78	6.955	5	7.180	0.225	6.93
											Total=	103.88
											Grand Total =	954.10

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PART - III : TEST AUDIT NOTE (TAN)
(The current audit period was for the period 2003-08)

TAN-1

(TAN) PARA - 1 : Advance of Rs.2014/- paid to NICSI not refunded.
(Audit period 2003-08 - Reference Audit Memo no.13 dated 04.04.08)

An amount of Rs.2014/- out of an advance of Rs.43532/- paid to M/s NICSI for purchase of Computer Hardware & Software were to be got refunded back. NICSI had requested ICDS to intimate the name of authority in whose favour the amount was to be refunded. But no action to get the amount refunded back from NICSI was taken by the unit. Reasons for non-refund of unutilised advance paid to NICSI be explained in audit.

TAN-2

(TAN) PARA - 2 : Loss of Government revenue due to disconnection of telephone

(Audit period 2003-08 - Reference Audit Memo no.32 dated 10.04.08)

During test-check of paid contingent bills of the audit period 2003-08, it was observed that the office telephone line was disconnected number of times due to non-payment of telephone bills as per details given under :-

S.No.	Bill no. and Date	Amount of Bill	Reconnection charge
1	C-82 dt.18.10.04	1085/-	100/-
2	C-83 dt.10.11.08	1398/-	200/-
3	C-38 dt.02.09.03	2250/-	100/-
4	C-48 dt.17.07.04	6012/-	100/-
5	C-88 dt.08.11.05	1891/-	100/-
		Total =	600/-

MTNL charged a sum of Rs.100/- on account of reconnection of telephone, which was an avoidable expenditure. It indicates the laddiness of authorities who were not careful in payment of its bills timely and had put the State exchequer to a loss of Rs.600/- due to negligence. Necessary recovery of Rs.600/- may be made from the then DDO responsible for the loss, after due verification, under intimation to audit.

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(TAN) PARA - 3 : Withheld amount of RTE suppliers
(Audit period 2003-08 --- Reference Audit Memo no.19 dated 08.04.08)

During last-check of the SNP bills for the audit period of 2003-08, it was noticed that the following bills raised by the suppliers during the financial year 2004-05 were not paid in full ;-instead some amount were withheld as security deposit in case of any deficiencies in SNP supplies/articles of ready-to-eat (RTE) food :-

Sl. no	Unit's bill details	Suppliers details	With held %	Bill no	Bill date	Bill amt	Paid	With held amt
1	C-116 dt-15.01.05 Rs.614845/-	M/s Superior Agro Food Industries	12.5%	017(A)	29.06.04	19800	17325	2475
				017	29.06.04	45100	39462	5638
				59	19.08.04	318890	279029	39861
				155	16.09.04	318890	279029	39861
2	C-116 dt-15.01.05 Rs.894800/-	M/s Superior Agro Food Industries	12.5%	012	29.06.04	137840	120435	17205
				80	19.08.04	311240	272335	38905
				158	16.09.04	308760	270165	38595
				245	10.11.04	87916	76827	10889
				250	22.11.04	177072	154938	22134
3	C-142 dt-24.03.05 Rs.577413/-	M/s Superior Agro Food Industries	12.5%	301	03.02.05	303800	285825	37975
				303	09.02.05	192200	168176	24025
				305	09.02.05	163900	143413	20487
4	C-143 dt-24.03.05 Rs.154245/-	M/s Bishamber Dayal Ram Niwas Gupta	2.5%	85	08.12.05	158200	154245	3955
5	C-168 Dt-31.03.05 Rs.280875	M/s Superior Agro Food Industries	12.5%	323	11.03.05	173600	161900	21700
				322	11.03.05	147400	128975	18425
						Total = 342230		

Records of release, if any-made at any later-date, may be made available to audit otherwise receipts may be elucidated for non-release of the aforesaid withheld amounts. Although withheld amount (10%) in respect of M/s Carov Food Products was released (vide bill no.CB-141 dated 17.03.06), the withheld amount in respect of rest above parties were not released, which needs to be explained.

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S.No	Name of Supervisor	Financial Year	Bill No & Date	Period	Amount
		2005-06	C-134 dt.18.03.05 C-83 dt.18.10.04 C-149 dt.29.09.06 C-153 dt.30.03.06 C-154 dt.30.03.06	Jan-Feb-05 July-04 to Sep-04 April-05 to Sep-05 Sep-05 to Nov-05 Feb-06	2180/- 3240/- 3240/- 6040/- 1980/- Total = 32940/-
6	Smt. Omwati Yadav	2003-04 2004-05 2005-06	C-46 dt.31.03.04 C-78 dt.03.11.03 C-39 dt.16.07.03 C-114 dt.10.09.03 C-144 dt.28.03.05 C-104 dt.03.10.04 C-134 dt.18.03.05 C-83 dt.18.10.04 C-149 dt.29.09.06 C-153 dt.30.03.06 C-154 dt.30.03.06	Feb & March-04 August-September-03 Feb to July-03 Oct-03 to Jan-04 March-2005 Oct & Nov-04 Jan-Feb-05 July-04 to Sep-04 April-05 to Sep-05 Sep-05 to Nov-05 Feb-06	2400/- 2400/- 8780/- 4800/- 2400/- 3600/- 4800/- 3600/- 7200/- 4680/- 1200/- Total = 45720/-
7	Smt. Lal Mathew	2003-04 2004-05	C-83 dt.31.03.04 C-145 dt.20.03.05 C-44 dt.28.03.05 C-104 dt.03.10.04 C-134 dt.18.03.05 C-83 dt.18.10.04	Feb & March-04 Dec-04 March-2005 Oct. & Nov-04 Jan-Feb-05 July-04 to Sep-04	2280/- 1140/- 1140/- 2280/- 2280/- 3420/- Total = 12540/-
8	Smt. Sheela Brijwal	2005-06	C-153 dt.30.03.06 C-154 dt.30.03.06	Nov-05 to Feb-06 March-06	1980/- 980/- Total = 2940/-
9	Smt. Basanti Devi	2005-06	C-153 dt.30.03.06 C-154 dt.30.03.06	Nov-05 to Feb-06 March-06	4320/- 1080/- Total = 5400/-
Grand Total =					275070/-

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(TAN) PARA - 3 : Withheld amount of RTE suppliers

(Audit period 2003-06 --- Reference Audit Memo no.19 dated 08.04.08)

During last-check of the SNP bills for the audit period of 2003-06, it was noticed that the following bills raised by the suppliers during the financial year 2004-05 were not paid in full :- instead some amount were withheld as security deposit in case of any deficiencies in SNP supplies/articles of ready-to-eat (RTE) food :-

S. No	Unit's bill details	Suppliers details	With held %	Bill no	Bill date	Bill amt	Paid	With held amt
1	C-115 dt-15.01.05 Rs.814845/-	M/s Superior Agro Food Industries	12.5%	017(A)	29.06.04	19800	17325	2475
				017	29.06.04	45100	39462	6638
				59	19.08.04	318890	279028	38861
				155	18.09.04	318890	279028	38861
2	C-116 dt-15.01.05 Rs.894800/-	M/s Superior Agro Food Industries	12.5%	012	29.06.04	137640	120435	17205
				60	19.08.04	311240	272335	38905
				158	16.09.04	308760	270165	38595
				245	10.11.04	87916	76927	10989
				250	22.11.04	177072	154935	22134
3	C-142 dt-24.03.05 Rs.577413/-	M/s Superior Agro Food Industries	12.5%	301	03.02.05	303800	265825	37975
				303	09.02.05	192200	168175	24025
				305	09.02.05	163900	143413	20487
4	C-143 dt-24.03.05 Rs.164245/-	M/s Bishamber Dayal Ram Niwas Gupta	2.5%	65	08.12.05	158200	154245	3955
5	C-166 Dt-31.03.05 Rs.280875	M/s Superior Agro Food Industries	12.5%	323	11.03.05	173600	151900	21700
				322	11.03.05	147400	128975	18425
							Total =	342230

Records of release, if any made at any later date, may be made available to audit otherwise reasons may be elucidated for non-release of the aforesaid withheld amounts. Although withheld amount (10%) in respect of M/s Garov Food Products was released (vide bill no.CB-141 dated 17.03.08), the withheld amount in respect of rest above parties were not released, which needs to be explained.

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(TAN) PARA - 4 : Expenditure / Savings - under-utilization of Budget
(Audit period 2003-08 — Reference Audit Memo no.31 dated 10.04.08)

On perusal of Budget / Expenditure / Reconciliation statements for the period 2003-08, it has been observed that the Budget has not been properly utilized, as detailed below :-

Figures in Rupees

S. No	Head of account	Revised Estimates	Expenditure upto March	Excess (+) Savings (-)	Percentage of non-utilization of budget
		2003-04			
1	Non-production of records	2004-05			
2	A.3(1)(1)(2) SCP-NPlan	900000	676886	(-) 223104	24.79%
3	A.3(1)(1)(4) SCP	1240000	200878	(-) 1039122	83.90%
4	A.3(1)(1)(12) PMGY	1000000	731655	(-) 268345	26.83%
5	A.2(1)(9)(3) Bhagidari	1900000	1236704	(-) 663296	34.91%
		2006-06			
6	A.2(1)(3)(22)	1440000	1477212	(+) 37212	-2.58%
7	A.3(1)(1)(6) SCP-Plan	2882000	824285	(-) 2057705	71.40%
8	A.3(1)(1)(7) Plan	607000	0	(-) 607000	100.00%
9	A.2(1)(9)(3) Bhagidari	1100000	781853	(-) 318147	28.92%
		2006-07			
10	A.2(1)(3)(19)	2817000	6585174	(+) 3768174	-133.77%
11	A.3(1)(1)(6)	697000	1184845	(+) 487845	-69.99%
12	A.3(1)(1)(9) SNP (CCS)	3010000	1228711	(-) 1781289	59.18%

From the above table, it can be seen that the budget demands were not based on actual needs or the authorities responsible for implementation of various Plan / Non-Plan schemes were not rigorous to implement the schemes.

Further, the above-mentioned funds have also been wasted by not transferring the surplus funds to the Finance Department, GNCTD, which could have been used in some other social upliftment/public utility services for the betterment of society.

Reasons for creating such savings in the various heads of expenditure as listed above alongwith the reasons for not surrendering the same to the Finance Department, in-time, may be elucidated.

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(TAN) PARA - 5 : Service Book

(Audit period 2003-08 — Reference Audit Memo no.4 dated 20.03.08)

(A) During test-check for the audit period 2003-07, following irregularities were noticed in the Service Books maintained by the unit :-

1. Mr Veer Singh, Driver — In his case, following irregularities noticed :-
 - (a) The pay-fixation entries of the official for fixing his pay from his previous post of Sweeper to the promoted post of Driver not recorded in his service book. Elucidate.
 - (b) As per his leave account, the official had not taken even a single earned leave in his entire service period (i.e. w.e.f. 14.02.95 to tilldate), which is unconvincing. HoO may certify the correctness of maintenance of his leave account in this regard.
 - (c) The official has been working on diverted capacity in the Social Welfare (HQ) ; but has not been regular in submitting his attendance certificate on monthly basis, which is irregular. Hence, an attendance certificate may be obtained from his controlling officer at headquarter since his posting in diverted capacity to tilldate. Further, it may be enforced upon the official to submit his attendance certificate on monthly basis without fail. Necessary action in this regard may be shown to audit.
2. Mr Raj Singh, Peon — An unsigned Details-of-family declaration submitted by the official.
3. Mrs Krishna Yadav, Supervisor — in her case, following irregularities noticed :-
 - (a) Nomination form of DCRG, UTEGIS, Oath-of-allegiance ; declaration of Home-town, Details-of-family were not accepted by the competent authority. ;
 - (b) Service verification w.e.f. 01.01.98 to 30.06.98 not recorded. Elucidate. ;
4. Mrs Om Vati Yadav, Supervisor — Service verification w.e.f. 01.11.84 to 24.10.91 not recorded. Clarify. ;

(B) During test-check, it was noticed that following mandatory documents/entries (marked X) were not in the service books. Some cases (though not exhaustive) are as illustrated below

Sl. No.	Name of the official, Designation	Declaration				Nomination				This unit		Yrly	DoB
		Oath of allegiance	Home town	Details of family	Self-post-culture	OPF	Form 7 (Under Rule 7)	DCRG	UTEGIS	Date of joining	Volume on strength	Annual last date	20 years service
1	2	3	4	5	6	7	8	9	10	11	12	13	14
1	Mr Veer Singh, Driver	X	X	X	X	X	X	X	X	X	X	X	
2	Mr Raj Singh, Peon					X				X	X		
3	Mrs Krishna Yadav, Supervisor						X			X	X		
4	Mrs Om Vati Yadav, Supervisor					X				X	X		X

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TAN-6

(TAN) PARA - 6 : Beneficiaries' Attendance Registers of AWC.
(Audit period 2003-08 -- Reference Audit Memo no.23 dated 09.04.08)

During test-check of the records of Anganwadi Centres (AWC) beneficiaries attendance registers, following irregularities were noticed :-

1. Illegible markings - Attendance are mostly marked as 'P' ; some such 'P' were not legible - it look like 'P' as well as 'A'. Hence, present and absent cases are not legibly and distinctly marked in almost all the AWC attendance registers. Absence to be marked in red ink.
2. No absent cases at all - In many of the attendance registers, no absent cases could be seen and all cases were shown present for months, which appear to be unconvincing. Since distribution/cost of SNP is directly linked and ascertained with the actual attendance of beneficiaries, an untrue attendance register may result in defeating the basic purpose of this ICDS programme and rendering the government expenditure on it to be wasteful. The same needs to be examined.
3. Incorrect method of maintenance of registers - Attendances were not found marked at the time of actual attendance/entry of the beneficiaries on daily basis ; instead entries in all appears to have been filled at a stretch at a later date at some convenient time in the same ink, which is irregular. Under the circumstances, it cannot be ruled-out that fictitious attendances are recorded.
4. No cross-checking documents available - No supporting documents are available in the unit for cross-checking the names of the beneficiaries entered. Like :-
 - (a) A master-register should have been prepared for all beneficiaries preferably containing - S.No., AWC No., Date, Name, Age (as on date), Father's name, Mother's name, (Husband's name for Pregnant/Nursing Mothers), Address, Date-of-Birth, MCD Birth Certificate no.(Hospital OPD Card No.), AWW Sign, Supervisor Sign, CDPO Sign, (etc.). Such register should be kept in the office under the custody of concerned Supervisor for all references.
 - (b) Copy of the MCD Birth Certificate / Hospital OPD Card No. (for Pregnant/Nursing Mothers) should have been obtained from all the beneficiaries and kept properly preserved as AWC records for all references with signatures of AWW, Supervisor and CDPO.
 - (c) A unique ID number should have been given to each beneficiary (containing AWC-No/ Master Register S.No/MCD Certificate No/Running S.No. of the Register concerned), which should have been referred in all kind of entries/communications/transactions relating to that beneficiary.Reasons of not having aforesaid supporting documents for cross-checking be elucidated.
6. Register not checked by CDPOs - Attendance registers were never checked by the CDPO, which construes that CDPO was not making periodic visits of the AWC's under their jurisdiction.
6. No daily summaries - In some attendance registers, daily summary of attendances were also not recorded, which is irregular. Clarify.
7. Unattested entries - Cutting and overwritings in the attendance registers are not attested by competent authority.
8. No page counting - None of the attendance registers had the mandatory page counting certificates.

TAN-7

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(TAN) PARA - 7 : Irregularities in Supervisors SNP Stock Registers
(Audit period 2003-08 — Reference Audit Memo no.28 dated 09.04.08)

During test-check of the SNP Stock Registers, following irregularities were noticed :-

1. No page counting — In some stock registers page counting certificates were not recorded which is irregular.
2. Undated entries — Most of the entries were having undated signatures below their signatures, which is irregular.
3. No details mentioned — In some of the stock registers, neither the period nor Supervisor name nor Supervisors-area nor AWC names were mentioned, which is irregular.
4. Physical verification of stock not done — Contrary to Rule 192 of GFR 2005, the yearly physical verification of stock has not been undertaken and certificate thereafter has also not been recorded in some of the stock registers, which is irregular.
5. Register not checked by CDPOs — Stock registers were never checked by the CDPO, which is highly irregular.
6. AWC No. not recorded — Angamwadi Centre No was not mentioned when issue of items were made to them, which is irregular.
7. Date of issue not recorded — Date of issue when items were handed-over to the AWW not recorded, which is irregular.
8. Unattested corrections — Cutting and overwritings in the registers were not attested by competent authority, which is irregular.
9. Wastage of government stationery — It was noticed that many pages were left blank/unutilized in most of the stock register that amounts to wastage of government stationery, which is irregular. Names of a few defaulting Supervisors are listed as under :-
 - (a) Ms Darshna Dagar, Supervisor — 11.05.00 to 04.03.04 — 70 pages left blank ;
 - (b) Ms Nirmal Dabas, Supervisor — 10.07.03 to 04.03.04 — 180 pages left blank ;
 - (c) Ms Darshna Dagar, Supervisor — 24.01.01 to 20.06.05 — 227 pages left blank ;
 - (d) Ms Darshna Dagar, Supervisor — 16.04.01 to 04.03.04 — 200 pages left blank.

Reasons for the aforesaid irregularities may be elucidated to audit.

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JAN-8

(TAN) PARA - 8 : Irregularities in AWW-SNP Stock Registers
(Audit period 2003-08 — Reference Audit Memo no.28 dated 09.04.08)

During last check of the SNP Stock Registers, following irregularities were noticed :-

1. **No page counting** - In some stock registers page counting certificates were not recorded, which is irregular.
2. **Undated entries** - Most of the entries were having undated signatures below their signatures, which is irregular.
3. **No details mentioned** - In some of the stock registers, neither the period nor AWW name nor AWW-area nor AWC No were mentioned, which is irregular.
4. **Non-consumable items** - The non-consumable articles, like utensils were reported to have been purchased around the year 1986. Since the life-period of the aforesaid articles might have already expired, reasons for not reviewing the current status of the items may be elucidated.
5. **Physical verification of stock not done** - Contrary to Rule 192 of GFR 2006, the yearly physical verification of stock has not been undertaken and certificate therefor has also not been recorded in some of the stock registers, which is irregular.
6. **Register not checked by CDPOs** - Stock registers were never checked by the CDPO, which is highly irregular.
7. **Unattested corrections** - Cutting and overwritings in the registers were not attested by competent authority, which is irregular.
8. **Wastage of government stationery** - It was noticed that many pages were left blank/unutilized in most of the stock register that amounts to wastage of government stationery, which is irregular.

Reasons for the aforesaid irregularities may be elucidated to audit.

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TAN-9

(TAN) PARA - 9 : Performance & Activities - I (of the unit)

(Audit period 2003-08 - Reference Audit Memo no.12 dated 03.04.08)

Please arrange to furnish the following information's/records to audit (with necessary documentary support) for the audit period of 2003-08 - during the last three years:-

1. Brief note on the setup and various activities carried-out by the unit.
2. Details of the social services provided (of continuous nature) by the unit
3. Details of the social services provided (of periodic nature) by the unit.
4. Details of the approved NGOs/NPOs functioning in the jurisdiction of the unit.
5. Details of the nutrition supplier in the AWCs of the unit.
6. Details regarding laboratory testing of nutrition supplied in the Anganwadi Centres (AWCs) by the aforesaid supplier.
7. Details of complaints/suggestions received in the Anganwadi Centres (AWCs) of the unit.
8. Details of vehicles & its expenditure under the control of the unit.
9. Details of asset created (including kits) through purchase/transfer/donation/gift/(or)-any other source of the unit.
10. Details of asset condemned by the unit.
11. Brief name of the expansions done by the unit.
12. Brief of the future expansion plans, if any of the unit.
13. Brief note on the areas of improvements which could enable the unit in smooth-functioning and more effective service to the society.

Audit comments - The unit failed to supply the requisite information ; hence, no detailed comments on the working of the unit could be made.

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(TAN) PARA - 10 : Performance & Activities - II (of Supervisors)
(Audit period 2003-08 --- Reference Audit Memo no.30 dated 10.04.08)

1. Non-maintenance of Daily diary by Supervisors -

- (a) As per GOI, M/o WCD order no.19-27/2006-CDI dated 15.08.08 (cross-referring the MSW letter no.1313/84-CD dated 03.08.84) - "The Supervisor shall maintain a diary in the prescribed form in which she will keep a record of the work done by her during her visit to the anganwadis and maintain the statistics relating to population number of pregnant and nursing mothers, number of beneficiaries of different services, number of severely malnourished children, etc. of the anganwadis in her area". But no such record was made available to audit. On Inquest, it was ascertained that no such practice of maintaining a regular 'Daily Diary' was being followed, which is highly irregular. Reasons for the non-maintenance of this stipulated and imperative document may be elucidated.
- (b) Also, as per para 3.3.1(16) of the GOI, M/o WCD order dated 15.08.08 (cross-referring the MSW letter no.19-20/85-CD dated 08.11.85), an important responsibility of the CDPO was "to check the diaries maintained by Supervisors both through random checks and periodical inspections and ensure that instructions in this regard are followed scrupulously". Reasons for non-adherence to the GOI directions may be elucidated as unchecked activities may result in continuous-erroneous-performances or under-performances or, even non-performances.

2. Non-performances - The aforesaid GOI, M/o WCD order no.19-27/2006-CDI dated 15.08.08 (cross-referring the MSW letter no.1313/84-CD dated 03.08.84) also highlights various responsibilities of the Supervisors in ICDS. Among them the most important were :-

- (a) As per para 3.3.3(3)(iii) - "Guide Anganwadi Worker (AWW) in assessment of correct ages of children, correcting weightings of children and plotting their weights on the growth charts, especially in respect of severely malnourished".
- (b) Also, as per para 3.3.3(3)(iv) of the aforesaid letter, another important job responsibility entrusted to the supervisor was to "guide the AWW in conducting pre-school activities by demonstrating techniques of story telling, organizing play, identification of shades and colours, etc." and:
- (c) As per para 3.3.3(3)(ix) of the aforesaid letter, another important job responsibility entrusted to the supervisor was to "visit homes of severely malnourished children and 'at risk' mothers and guide AWW and mothers about proper care in such cases".

But no expenditure incurred by the unit in this regard nor any ensuing records maintained either by Supervisor or AWW in this regard were made available to audit, which construed that these predominant activities of ICDS Programme is not being undertaken ; thus defeating the basic purpose of this ICDS programme and rendering the government expenditure on it to be wasteful. Reasons for the same may be elucidated.

3. No leave records of AWW & AWH - Records relating to the leave application/records of AWW & AWH were also not made available to audit. In the absence of such vital record, the monthly payment of honoraria of AWW & AWH could not be verified with their attendance. Reason for non-production of such records may be elucidate.

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TAN-11

(TAN) PARA - 11 : Performance & Activities - III (of HOO & staff)
(Audit period 2003-08 — Reference Audit Memo no.33 dated 15.04.08)

During last-check of the audit period 2003-08, it was observed that :-

1. HOO unable to provide undivided attention - The CDPO of this office is posted somewhere else and another officer who is already holding charges of 4 other offices is posted as CDPO with additional charge of this office. Hence, she is unable to devote ample time for the day-to-day guidance and management of this office, which is understandable beyond her human capacity also. As such, this practice is irregular. Hence, the CDPO (drawing salary from this office) may be posted in this unit itself for the better functioning of this unit as well as in the better public interest, under intimation to audit.
2. Non-sanctioned staff working in this office - One Statistical Assistant, Three (additional) Supervisors and One Caretaker are working in this office on diverted capacity since long. None of the posts are sanctioned post for this office. Hence, the said technically qualified staff whose posts were originally got sanctioned for some other office in work-study were being posting in this office, by sacrificing the need and importance of their originally sanctioned office, which is irregular and wastage of human resources. Need got approved somewhere else and posted somewhere else, adversely affects services to the society, also. Hence, either approval of the Administrative Department, GNCTD for any such continuous posting may be obtained or the said officials may be reverted back to their original offices, under intimation to audit.
3. Inproper salary disbursement arrangements - Out of the total of 15 officials attending this office only 6 officials (i.e., 40%) are drawing salary from this unit. Rest, 9 officials (i.e., 60%) are drawing salary from other units. Such salary disbursement arrangement is irregular and causes problems not only to the Government but also to the official concerned in the matters relating to pay & allowances, annual increments, service-books, attendance, etc. For example, it was noticed that there is no practice of sending the mandatory attendance certificates to their respective parent offices, which results in incorrect/under-reported leave accounts. Also, it was observed that since most of their parent offices are situated in far-off regions, the concerned official have to sacrifice their one day's work in order to attend any pay/service related matters apart from their own expenditure on the cost of travelling. Hence, pay of all the officials working in this office may be drawn from this office so as to avoid inconvenience to the Government as well as to the officials, under intimation to audit.
4. Own staff sent on diverted capacity to other office and in their place staff from other office posted in this unit in diverted capacity - Out of the total of 9 officials drawing salary from this unit, 3 officials (i.e., 33% - 1 CDPO, 1 Driver, 1 Peon) are working in diverted capacity elsewhere. It is not that there is no need or requirement of such staff in this office; instead, their posts are filled by borrowed staff from other office on diverted capacity. Such entangling of staff breeds irregularities - like Mr Veer Singh, Driver, (post in HQ) has not been regular in submitting his attendance certificate on monthly basis - as a result his leave account shows that the official had not taken even a single earned leave in his entire service period (i.e. w.e.f. 14.02.96 to till date), which is unconvincing. Hence, the staff sent on diverted capacity may be recalled and the staff filled-in in their place may be reverted back, under intimation to audit.
5. Unit without vehicle has a Driver posted on its rolls - One driver is posted in this unit but there is no vehicle in this office since almost last 10 years (as reported). Hence, either post may be got transferred to the HQ (where is currently posted) or surrendered to Services Department, GNCTD, under intimation to audit.
6. Inhuman working condition - The office is functioning without the basic needs of supply of drinking water, cleanliness and a continuously foul emitting public toilet right at the doorstep of the office, which makes the working condition in this office intolerable, unhygienic and inhuman. Hence, necessary action may be taken for providing better and humane working atmosphere to the staff, under intimation to audit.

(RAMA NAND)
Inspecting Audit Officer
Audit Party no.1

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PART II
CURRENT AUDIT REPORT

Para No. 1

Audit Memo No. 8

Dated : 21-10-14

(Period : 2008-2014)

Subject : Recovery on a/c TDS amounting to Rs. 28,31,537/-.

As per Income Tax Rule 194 (C), the TDS should be deducted from the contractor bills. During the test check of the SNP Bills of ICDS information provided by the office for the audit period, it has been observed that TDS amounting to Rs. 28,31,537/- has not been deducted from the bills of NPOs as mentioned below:-

S. No.	Name of Org.	Year	T. Expdr.	TDS	Cess	Total Recovery (In Rs.)
1	Ind care Trust	April 2008 to Dec. 2008	Rs. 46,88,579/-	Rs.93,772/-	Rs.2,813/-	Rs.96,585/-
2	Jan Chetna Jagriti Avom shaikshanik Vikas manch	Jan.2009 to March 2009	Rs. 32,78,864/-	Rs. 65,577/-	Rs. 1,967/-	Rs. 67,544/-
3	Jan Chetna Jagriti Avom shaikshanik Vikas manch	2009-10	Rs. 2,26,58,192/-	Rs. 4,53,184/-	---	Rs. 4,53,184/-
4	Jan Chetna Jagriti Avom shaikshanik Vikas manch	2010-11	Rs. 2,65,26,442/-	Rs. 5,30,529/-	---	Rs. 5,30,529/-
5	Jan Chetna Jagriti Avom shaikshanik Vikas manch	2011-12	Rs. 2,73,20,409/-	Rs. 5,46,408/-	---	Rs. 5,46,408/-
6	Jan Chetna Jagriti Avom shaikshanik Vikas manch	2012-13	Rs. 2,61,89,540/-	Rs. 5,23,791/-	---	Rs. 5,23,791/-
7	Jan Chetna Jagriti Avom shaikshanik Vikas manch	2013-14	Rs. 3,06,74,783/-	Rs. 6,13,496/-	---	Rs. 6,13,496/-
Gr. Total						Rs. 28,31,537/-

HOO has been requested to recover all outstanding amt. of TDS and deposit in Govt Account under intimation to audit.

Para No. 2

Memo No. 2

Dated: 17-10-14

(Period 2008-2014)

Sub: Recovery on a/c DGHS amounting to Rs. 10215/-

As per Vith pay commission Recommendations, the DGHS deduction rates have been revised w.e.f. Aug. 2010. During the test check of PBR for the audit period, it has been noticed that these rates have not been revised ref. Aug. 2010. The order for revised rates has been implemented w.e.f. Feb. 2011. Therefore the recovery may be made from the following officials:-

S. No.	Name/Desig./G.P	Period	Ded. As per PBR	Ded as per audit observation	Recover
1	Smt. Bimla Chaudhary, CDPO G.P.=Rs.4600/-	8/10 to 11/10 (3 Month)	Rs.300/- (Rs.100/- P.M)	Rs. 975/- (Rs. 325/- P.M.)	Rs. 675/- (975-300)
2	Smt. Krishna, Sup. G.P.=Rs.4600	8/10 to 10/11 (6 Month)	Rs.450/- (Rs.75/- P.M)	Rs.1950/- (Rs.325/- P.M)	Rs.1500/- (1950-450)
3	Smt. Nirmla, Sup. G.P.= Rs.4600/-	8/10 to 10/11 (6 Month)	Rs.450/- (Rs.75/- P.M)	Rs.1950/- (Rs.325/- P.M)	Rs.1500/- (1950-450)
4	Smt. Krishna Yadav, Sup. G.P.= Rs.4200/-	8/10 to 10/11 (6 Month)	Rs.450/- (Rs.75/- P.M)	Rs.1350/- (Rs.225/- P.M)	Rs.900/- (1350-450)
5	Smt. Omwati Yadav, Sup. G.P.= Rs.4600	8/10 to 10/11 (6 Month)	Rs.450/- (Rs.75/- P.M)	Rs.1950/- (Rs.325/- P.M)	Rs.1500/- (1950-450)
6	Smt. Darshna Dogra, Sup. G.P.= Rs.4600	8/10 to 10/11 (6 Month)	Rs.450/- (Rs.75/- P.M)	Rs.1950/- (Rs.325/- P.M)	Rs.1500/- (1950-450)
7	Sh. Mahaveer Singh, SA G.P.=Rs.4200/-	8/10 to 10/11 (6 Month)	Rs.300/- (Rs.50/- P.M)	Rs.1350/- (Rs.225/- P.M)	Rs.1050/- (1350-300)
8	Sh. K.S. Bhardwaj, UDC G.P.=Rs.2400/-	8/10 to 10/11 (6 Month)	Rs.300/- (Rs.50/- P.M)	Rs.750/- (Rs.125/- P.M)	Rs.450/- (750-300)
9	Sh. Veer Singh Driver G.P.=Rs.1900/-	8/10 to 10/11 (6 Month)	Rs.180/- (Rs.30/- P.M)	Rs.750/- (Rs.125/- P.M)	Rs.570/- (750-180)
10	Sh. Raj Singh, Peon G.P.=Rs.1800/-	8/10 to 10/11 (6 Month)	Rs.180/- (Rs.30/- P.M)	Rs.750/- (Rs.125/- P.M)	Rs.570/- (750-180)
				Total	Rs. 10215/-

HOO has been requested to recover the above mentioned amounts from the concerned officers / official and deposit in Govt. A/C under intimation to audit

Rs. 7665/- was recovered with Ch. No. 27429
out of Rs. 10,215/- has been partially settled

8/10/2016

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Para No. 3

Memo No. 4.
Date: 17/10/2014
(Period: 2008-14)

Page No. 21

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Subject: Wrong pay fixation in respect of Mrs. Sheela Brijwal Supervisor.

During the test check of Pay fixation cases in respect of ICDS Najafgarh for the audit period 2008-09 to 2013-14, it has been noticed that pay of Mrs Sheela Brijwal, supervisor was wrongly fixed as per details given below:-

Sl. no	Period	Pay fixed by the Deptt.	Pay to be fixed as per audit observation
1	2	3	
1	01-01-2006	(5200-20200) GP-2800 10470+2800	10470+2800
2	01-07-2006	10870+2800	10870+2800
3	01-07-2007	11290+2800	11280+2800
4	01-07-2008	11720+2800	11700+2800
5	01-09-2008	MFC P 9300-34800 GP-4200 12150+4200	12140+4200
6	01-07-2009	12640+4200	12630+4200
7	01-07-2010	13150+4200	13140+4200
8	01-07-2011	13670+4200	13660+4200
9	01-07-2012	14210+4200	14200+4200
10	01-07-2013	14770+4200	14760+4200
11	01-07-2014	15340+4200	15330+4200

HOO has been requested to revise the pay of the official as mentioned above & over payment may be recovered after due verification of record and deposited into Govt. account under intimation to audit.

(R.H. PAUL)
IAO/A.P.No.-XVII

TAN

TAN No.1

TAN-12

24

17
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Memo No. 3.

Date: 17/10/2014

Subject: 18 Years Service Verification.

As per rule 32(i) of CCS Pension Rules, the office is required to get the service verified from PAO in respect of the official who have rendered 18 years of service or are to be retired with in the 5 years. The qualifying service so verified from PAO shall be communicated to the employees concerned in the prescribe Performa. On review of the records in this regard it was noticed that this has not been done in the case of the following employees:-

Sl. no	1	2	3	4	5
1	Smt. Omvati Yadav	Supervisor	01-03-1956	18-10-82	31-03-16
2	Smt. Darshna Dagar	Supervisor	10-01-58	18-10-82	31-01-2018
3	Smt. Sheela Brijwal	Supervisor	01-12-1966	13-12-96	31-12-2026
4	Gugan Singh	Peon	04-03-1962	30-07-90	30-04-2022
5	Raj Singh	Messenger	10-06-1955	25-10-94	30-06-2015

The Verification of qualifying services may be got done from PAO and Compliance be shown to the audit.

TAN No.2 TAN-13

Audit Memo No. 5

Dated : 20-10-14

(Period : 2008-2014)

Subject: Cash Book.

During the course of test audit, on scrutiny of cash book for the audit period, the following discrepancies have been observed:-

1. As per Rule 13 (III) of CGA (R&P) Rule 1983, the daily totals of the cash book should be checked by a person other than the writes of the cash book who initial it as correct. On perusal of the cash book of the above said period, it has been seen that the daily totals of the cash book have not been checked by a person other than the writer of the cash book during the audit period.
 2. As per Rule 13(IV) of CGA (R&P) Rule 1983, the DDO should physically check the monthly closing balance in hand and record a certificate to this effect in figure and words in his own hand, the result of such verification under his seal & signatures of the DDO at close of physically verification of cash will normally be in the following form:- "Certified that cash amounting to Rs. (Rupees.....only) has been physically verified and found correct as per balances recorded in the cash book.
 3. No details of received / disbursed / undischursed amounts have been mentioned in the cash book like details in col.3 on both receipt & payment sides fulfilled.
 4. Details regarding undischursed amts. at the end of every months not found proponed in the format containing cal.(1), Bill no. & date, (2) Amt. of Bill, (3) Date of encashment, (4) Name of payee, Amt. dischursed & date of payment.
 5. An ensure or over writing of an entry once made in the cash book is strictly prohibited. If a mistake is discovered, it should be corrected by drawing the pen through the incorrect entry & inserting the correct one in red ink between the lines. The DDO should Initial each such correction on date. It has been observed that there are no. of cuttings & over writing in the cash book & same are not attested by DDO.
- Compliance may be shown to next audit.

TAN No.3

TAN-14

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Memo No. 7

Dated : 20-10-14

(Period : 2008-2014)

Subject : Bill Register.

During the caners audit regarding Bill Register. The under mentioned Irregularities have been noticed, which needs to be rectified and also noted for future compliance under intimation to audit :-

1. All the entries made in the Bill Register have not been verified by DDO ref. April 2012 to till date.
2. Various cuttings & over writings have been made in bill register which were not attested by DDO.
3. All the columns of bill register have not been completed as per rule ref. April 2012 to till date.
4. No. of Bills cancelled have not been attested by DDO which is irregular. Reasons of these cancellations may elucidated to audit.
5. Monthly Summary regarding submission of bills to PAO on under mentioned proforma has not been maintained in bill register :-

(V) Opening Balance of Bill with PAO.

(VI) Bills submitted to PAO during the month.

(VII) Bills parsed by PAO during the Month.

(VIII) Closing Balance of Bills with PAO.

This summary must be maintained after end of each month under attestation of DDO.

TAN No.4

TAN-15

Audit Memo No. 9

Dated : 21-10-14

(Period : 2008-2014)

Subject : Stock Register (Consumable).

During the test check of stock Register (consumable) for the audit period, following short comings have been noticed :-

1. Annual stock verification of general stationery items has not been done.
2. Index has not been prepared.
3. Various entries of consumable stock items at page no-34,40,44 & 164 to 216 have not been verified by DDO/HOO.
4. Library items i.e., séances for anganwad Workers & Helpers must be entered in Libraries Register but the same users formed in gen. Stock Register at Page no. 165, 183 & 184 which is irregular.
5. Various cuttings made in stock Register have not been verified by DDO/HOO.
6. Same entries of non-consumable items like plastic Slate (Big Size) at Page no. 162, Black-Board (wall hangings) etc. have been made in gen. stock Register which should be entered in non-consumable stock register which should also be verified by DDO/HOO alongwith Annual Physical Verification.

HOO is requested to rectify the short consigs as mentioned above & compliance may be shown to audit.

TAN No.5

TAN - 16

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Audit Memo No. 10

Dated : 21-10-14

(Period : 2008-2014)

Subject : Liveries Register.

During the last check of liveries register for the audit period, the following discrepancies have been noticed

1. Annual Physical Verification has not been done.
2. Page certificate has not been verified by DDO/HOO.
3. Entries made in the register have not been verified by DDO/HOO.
4. Livery items distributed to Anganwari Workers and Helpers must be entered in this register & verified by DDO/HOO.

HOO is requested to verify the above mentioned discrepancies & Compliance may be shown to audit.

TAN No.6

TAN - 17

Audit Memo No. 12

Dated : 22-10-14

(Period : 2008-2014)

Subject : Under utilization of budget regulating in excess savings.

Scrutiny of budget files during the audit period and also certified by CDPO of this ICDS (Najafgarh) revealed that in certain financial year's budget allotted was not utilized regulating in excess savings ranging from 1.87% to 21.26% mentioned below :-

S. No.	Year	Budget Allotted	Mentioned Explorer	Saving	(In Rs.) % of Saving
1	2008-09	2,82,06,000/-	2,22,08,348/-	59,97,652/-	21.26%
2	2009-10	3,81,07,000/-	3,69,71,997/-	11,35,003/-	2.98%
3	2010-11	4,32,02,000/-	4,16,71,914/-	15,30,085/-	3.54%
4	2011-12	5,16,63,000/-	4,63,97,814/-	52,65,186/-	10.19%
5	2012-13	4,66,11,500/-	4,57,40,448/-	8,71,052/-	1.87%
6	2013-14	5,32,19,000/-	5,21,70,193/-	10,48,807/-	1.97%

Clarifications of excess savings, not surrendering surplus budget in time to concerned authorities be intimated to audit as this surplus budget could have been utilized somewhere it was needed badly to get the maximum benefit.

It appears from the above that budgets are not demanded as per requirement of the ICDS. This lapse may be intimated to audit.

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10/14

PART - II
(Current Audit Report)

2014-2017

Para No.1

Ref. Audit Memo No. 01

Dated: 19/02/2018

Sub:-Short deduction of Rs. 270/- (Rupees Two hundred seventy only) towards UTGEIS subscription

As per GOI(1) below Para 5.4 of Group Insurance Scheme, 1980, the rate of subscription to the erstwhile Group 'D' employees placed in PB-I with Grade Pay of Rs. 1800/- and classified as Group 'C' is at Rs. 30 per month from January 2011 onwards.

During test check of records, it is observed that subscription @ Rs.15/- Per Month is being deducted from the salary of Sh. Gugan Singh, Peon instead of Rs. 30/-Per Month. Detail is as under:-

S.No	Name	Period	No. of Months	Subscription due	Subscription deducted	Subscription to be recovered (Rs.)
01.	GUGAN SINGH, PEON	01/09/2016 TO 28/02/2018	18	30X18=540	15X18=270	270
Total						270/-

Accordingly, recovery of **Rs. 270/- (Rupees two hundred seventy only)** towards UTGEIS subscription, as detailed above may be made after due verification and under intimation to Audit.

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Para No. 2

Ref. Audit Memo. No. 02.
Dated: 19/02/2018

Sub:- Recovery of Transport Allowance amounting to Rs. 7,488/-

As per rules, transport allowance is not admissible to employees during absence from duty for a full calendar month due to leave. During the scrutiny of Attendance Register as well as Pay Bill Registers for the period 2014-17 it has come to the notice of audit that the following official has been remained herself absent from duty during the full calendar month:-

Sr. No	Name & Desgn.	Period of absence	Amount of TA drawn (Rs.)	Amount of TA is to be recovered (Rs.)
1.	Mrs. Kavita Yadav. Supervisor	February 2017	3,744/-	7,488/-
		March 2017	3,744/-	
Total				7,488/-

The above said amount of Rs. 7,488/- may be recovered after due verification from the concerned official under intimation to Audit

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Para No. 3

Ref. Audit Memo. No. 03
Dated: 22/02/2018

Sub: Recovery of TDS amounting to Rs.14,30,893/- from the contractors of meal supplier to Aanganwadi's of ICDS, Project - Najafgarh, Delhi.

During the scrutiny of contingency bills of SNP/KSY for the period 2014-15 to 2016-17 in respect of contractors M/s Jan Chetna Jagriti Avom Shaikshank Vikas Manch, K-473, Dr. Ambedkar Nagar, Sector-05, New Delhi-110062 and the Second Contractor M/s Sunder Amarsheel Charitable Trust, 66A, Street No. 3, Pandit Park, Ghondali, Delhi-51 who had supplied the meal to 188 Anangwadi's, it is found that TDS have not been deducted from the bills of above contractors at the time of making payments :-

1) M/s Jan Chetna Jagriti Avom Shaikshank Vikas Manch, K-473, Dr. Ambedkar Nagar, Sector-05, New Delhi-110062

2014-15						
Sr. No.	Period /Scheme	Bill No. & Date	Amount of the bill (in Rs.)	TDS @ 2% is to be recovered.	TDS already deducted (in Rs.)	Balance TDS is to be recovered
1.	March, April 2014(SNP)	18, 26/08/2014	38,78,151/-	77,563/-	-	77,563/-
2.	March, April 2014 (KSY)	19, 28/08/2014	86,856/-	1,737/-	-	1,737/-
3.	May & June 2014(SNP)	37, 30/10/2014	26,46,123/-	52,922/-	-	52,922/-
4.	May & June 2014(SNP)	38, 30/10/2014	24,12,378/-	48,248/-	-	48,248/-
5.	May & June 2014 (KSY)	39, 30/10/2014	1,16,071/-	2,321/-	-	2,321/-
6.	July, August & Sept. 2014(SNP)	50, 22/01/2015	78,86,541/-	1,57,731/-	16,246/-	1,41,485/-
7.	July, August & Sept. 2014 (KSY)	51, 22/01/2015	1,92,024/-	3,840/-	395/-	3,445/-
8.	Oct., Nov. & Dec. 2014(SNP)	57, --	12,45,059/-	24,901/-	13,938/-	10,963/-

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9.	Oct. , Nov. & Dec. 2014(KSY)	68, --	1,76,344/-	3,527/-	-	3,527/-
10.	Oct. , Nov. & Dec. 2014(SNP)	69, --	55,21,005/-	1,10,420/-	-	1,10,420/-
11.	Jan. & Feb 2015(KSY)	86 31/01/2015	1,49,912/-	2,998/-	309/-	2,689/-
12.	Jan & March 2015(SNP)	87 31/03/2015	34,77,596/-	69,552/-	7,164/-	62,388/-
13.	Feb 2015(SNP)	12 08/06/2015	21,97,108/-	43,942/-	4,526/-	39,416/-
Total			2,99,85,168/-	5,99,702/-	42,578/-	5,57,124/-

2015-16

Sr. No.	Period /Scheme	Bill No. & Date	Amount of the bill (in Rs.)	TDS @ 2% is to be recovered.	TDS already deducted (in Rs.)	Balance TDS is to be recovered
1.	March, April, May & June 2015 (SNP)	29 07/09/2015	75,90,303/-	1,51,806/-	15,635/-	1,36,171/-
2.	March, April, May & June 15 (KSY)	30 07/09/2015	2,20,299/-	4,406/-	453/-	3,953/-
3.	July 2015 (SNP)	47 07/11/2015	21,44,724/-	42,894/-	4,418/-	38,476/-
4.	July 2015 (KSY)	48 07/11/2015	65,366/-	1,307/-	135/-	1,172/-
5.	Aug 2015 (SNP)	82, 22/03/2016	22,06,219/-	44,124/-	4,325/-	39,799/-
6.	Sept. & Oct. 2015 (SNP)	83 24/03/2016	40,39,966/-	80,799/-	7,273/-	73,526/-
7.	Nov. , Dec 2015 & Jan 2016 (SNP)	81 22/03/2016	38,32,307/-	76,646/-	9,755/-	66,891/-
8.	Aug. 2015 (KSY)	84 24/03/2016	3,62,716/-	7,254/-	747/-	6,507/-

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9.	Sept. 2015 (KSY)	90 31/03/2016	2,84,811/-	5,696/-	-	5,696/-
10.	Feb 2016 (SNP)	16 03/08/2016	8,97,961/-	17,959/-	-	17,959/-
11.	March 2016 (SNP)	17 05/08/2016	24,74,509/-	49,490/-	6,921/-	42,569/-
12	March 2016 (KSY)	18 05/08/2016	1,26,336/-	2,527/-	260/-	2,267/-
Total			2,42,45,517/-	4,84,908/-	49,922/-	4,34,986/-
G. Total			5,42,30,685/-	10,84,610/-	92,500/-	9,92,110/-

2) M/s Sunder Amarsheel Charitable Trust, 66A, Street No. 3, Pandit Park, Ghondali, Delhi-51

2016-17						
Sr. No.	Period /Scheme	Bill No. & Date	Amount of the bill (in Rs.)	TDS @ 2% is to be recovered.	TDS already deducted (in Rs.)	Balance TDS is to be recovered
1.	April & May 2016 (SNP)	27 22/09/2016	35,33,648/-	70,673/-	-	70,673/-
2.	April & May 2016 (KSY)	28 22/09/2016	1,20,988/-	2,420/-	-	2,420/-
3.	June 2016 (SNP)	37 27/10/2016	18,99,975/-	38,000/-	-	38,000/-
4.	July 2016 (SNP)	53 24/11/2016	18,20,790/-	36,416/-	-	36,416/-
5.	Aug & Sept 2016 (SNP)	62 22/12/2016	36,73,044/-	73,461/-	-	73,461/-
6.	April to Sept. 2016 (KSY)	69 13/01/2017	3,76,180/-	7,524/-	-	7,524/-
7.	Oct. to Dec 2016 (SNP)	93 16/03/2017	56,27,628/-	1,12,553/-	-	1,12,553/-
8.	Oct. to Dec 2016 (KSY)	94 16/03/2017	1,89,504/-	3,790/-	-	3,790/-
9.	Jan 2017 (SNP)	99 25/03/2017	18,80,028/-	37,601/-	-	37,601/-

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10.	Feb 2017 (SNP)	100 25/03/2017	26,69,996/-	53,400/-	-	53,400/-
11.	Jan 2017 (KSY)	103 25/03/2017	1,47,238/-	2,945/-	-	2,945/-
	Total		2,19,39,019/-	4,38,783/-	-	4,38,783/-

The above said TDS amount of Rs.14,30,893/- (9,92,110/- + 4,38,783/-) may be recovered from the above said contractors under section 194(c) of income tax act under intimation to audit, and may be deposited into Govt. account.

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Para No. 4

Account-903

Ref. Audit Memo. No. 06
Dated: 23/02/2018

Sub:- Non filing of Quarterly Returns.

During the scrutiny of contingency bills of 2014-17, it is found that TDS from the following bills of the contractor M/s Jan Chetna Jagriti Avom Shaikshanik Vikas Manch, K-473, Dr. Ambedkar Nagar, Sector-05, New Delhi-110062 who had supplied the meals to the Anganwadi's, was deducted but Quarterly Returns were not filed after the completion of respective Quarters which is mandatory as per Income Tax Act:-

2014-15

Sr. No.	Period /Scheme	Bill No. & Date	Amount of the bill (in Rs.)	TDS @ 2% is to be recovered.	TDS deducted (in Rs.)
01	July, August & Sept. 2014(SNP)	50, 22/01/2015	78,86,541/-	1,57,731/-	16,246/-
02	July, August & Sept. 2014 (KSY)	51, 22/01/2015	1,92,024/-	3,840/-	395/-
03	Oct., Nov. & Dec. 2014(SNP)	67, --	12,45,059/-	24,901/-	13,938/-
04	Jan. & Feb 2015(KSY)	86 31/01/2015	1,49,912/-	2,998/-	309/-
05	Jan & March 2015(SNP)	87 31/03/2015	34,77,596/-	69,552/-	7,164/-
06	Feb 2015(SNP)	12 08/06/2015	21,97,108/-	43,942/-	4,526/-

2015-16

Sr. No.	Period /Scheme	Bill No. & Date	Amount of the bill (in Rs.)	TDS @ 2% is to be recovered.	TDS deducted (in Rs.)
1.	March, April, May & June 2015 (SNP) Previous Recovery	29 07/09/2015	75,90,303/-	1,51,806/-	15,635/-
2.	March, April, May & June 15 (KSY)	30 07/09/2015	2,20,299/-	4,406/-	7,00,000/- 453/-

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3.	July 2015 (SNP) Previous recovery	47 07/11/2015	21,44,724/-	42,894/-	4,418/- 50,000/-
4.	July 2015 (KSY)	48 07/11/2015	65,366/-	1,307/-	135/-
5.	Aug 2015 (SNP)	82, 22/03/2016	22,06,219/-	44,124/-	4,325/-
6.	Sept. & Oct. 2015 (SNP)	83 24/03/2016	40,39,966/-	80,799/-	7,273/-
7.	Nov. , Dec 2015 & Jan 2016 (SNP)	81 22/03/2016	38,32,307/-	76,646/-	9,755/-
8.	Aug. 2015 (KSY)	84 24/03/2016	3,62,716/-	7,254/-	747/-
9.	March 2016 (SNP)	17 05/08/2016	24,74,509/-	49,490/-	6,921/-
10.	March 2016 (KSY)	18 05/08/2016	1,26,336/-	2,527/-	260/-

Quarterly Returns must always be filed by the Deptt. after completion of every quarter. Revised Quarterly Returns may be filed with Income Tax Deptt. and compliance shown to audit.

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TEST AUDIT NOTE

TAN-01

Ref. Audit Memo No. 07
Dated:-26/12/2018

Sub:- Improper maintenance of Stock Registers.

During the scrutiny of Stock Registers for the period 2014-15 TO 2016-17 revealed following short comings:-

1. As per instruction each register is required to be page numbered and page counting certificate be recorded by a responsible officer before use. It has been noticed that the counting certificate has not been recorded in Non Consumable Stock Register. Alphabetically Index has not been maintained.
Needful may be done and compliance shown to audit.
2. Scrutiny has revealed that the Non Consumable Register is not maintained in GFR-40. Non consumable Stock is prepared for the articles, which are of preserved nature. In the absence of Stock taking of valuable items, possibility of intentional short stock & misappropriation can not be ruled out.
3. Scrutiny has also revealed that the Consumable Register is not maintained in GFR-41.
4. Further physical verification of consumable and Non consumable goods (Items wise) had never been done by the Unit. In the absence of physical verification of the store items, the audit party can not ascertain the correctness/authenticity of the good shown in the register. In terms of provisions contained in GFR Rule 192(1)(2)(3), the physical verification of all the consumable and non consumable goods/items should be carried out at least once a year by an officer other than the custodian of store and



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discrepancies, if any, noticed, should be recorded in stock register for taking appropriate action by the competent authority. However it should be done in the presence of the officer, responsible for the custody of store items. A certificate of verification along with findings should be recorded in the stock register but the same had not been found complied with. Requirement of rule may please be noted for future compliance.

5. Due to above mentioned lapses, audit could not ascertain the unserviceable items that have lived their normal life or have become out dated due to updation in technology.

The above irregularly may be rectified and shown to audit.

Shrivastava
27.1.18
100, Berty No. XT

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PART-II
CURRENT REPORT
2017-2018 to 2018-19

Para No.1: - Recovery of Ad-hoc Bonus amounting to Rs.6908(memo no.06 dated 13.09.2019)

As per the Office Memorandum No.7(24)/2007/E.IIIA Govt of India, Ministry of Finance, Department of Expenditure dated 08.06.2018, directed convey the sanction of grant of Non productivity Link Bonus(Ad-hoc-Bonus) to the eligible employees.

As per point No.2(i) of the office memorandum , stated that only those employees who were in service as on 31.03.2018 have rendered at least six months of continuous service during the year 2017-2018 will be eligible for payment under these order Pro-rate payment will be admissible to the eligible employees for period of continuous service during the year from Six Months to a full

During scrutiny of the PBR, it has been notice that the office had paid irregular Bonus for the year 2018-2019 to the under mention employees.

SN	Name & Designation Smt.	Date of joining	Total Number of month	Bonus admissible	Irregular Bonus
1.	Smt. Pooja Yadav, Supervisor)	Oct.2017	Less than Six month	Nil	6908
Total					6908

The irregular payment of Rs. 6908/- may be recovered from the official concerned and deposited into the Govt. account after due verification of record under intimation to Audit. Other similar cases may also be reviewed

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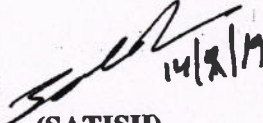
Para No.02:- Non production of Records(Memo No 09 dated 18.09.2019)

(3)

During the audit period the following records have not been provided by ICDS Project, Mangolpuri to audit.

1. Property Register.
2. Non consumable stock register.
3. Stock register dietary.
4. Service postage stamp register.
5. File of rent agreement with Anganwadi.
6. Tr-5 stock register.

The above records may be shown to next audit.


14/8/19

(SATISH)
INSPECTING AUDIT OFFICER
AUDIT PARTY NO. XXVIII

TAN No.1:- Non verification of Service from concerned PAO.
(Memo No.08 dated 17.09.2019)

- (A) As per rule 32 of CCS (pension) Rules, verification of service of the government servant should be done on completion of 18 years of qualifying service and 05 year before the date of the retirement of the official & a certificate be issued in the prescribed form to the official concerned. The said certificate has not been found/ pasted in the Service Book of following officials after verification of service from the concerned PAO. Some of the cases are illustrated as under:-

LIST OF EMPLOYEES WHO HAVE COMPLETED 18 YEARS OF SERVICE

S. NO.	NAME OF THE OFFICIAL (S/Sh/Smt.) DESIGNATION	Date of Appointment	NO OF Years
1	Smt. Archana, Supervisor	29.12.2019	>18 years
2.	Sh. Gopal Singh, MTS	22.02.1989	>18 years

Needful steps should be taken for verification of services of above Govt. Employees from concerned PAO after due verification under intimation to audit

- (B) Shortcomings in Service Book of Government Servants

During the test check of Service Books of ICDS Project ,Najfgarh, New Delhi for the period 2017-2018 to 2018-19, the following shortcomings have been observed:

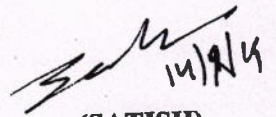
- (1) Service Book to be shown to the official every year

SR-202 stipulates that Service Book is required to be shown to the official every year and signature obtained in token of his perusal. However, it has been observed that the Service Book was shown to none of the official as there was no signature of official obtained in the Service Book.

- (2) Re-attestation of Bio-data:

The particulars of each Govt. servant at the first page of Service Book should be re-attested after every five years and fresh photograph should be appended and attested after every ten years. But this has not been followed in most of the cases. Moreover, there is no photograph pasted in the bio-data in the service books of most of the officials.

Necessary steps should be taken to remove the same under intimation to audit


14/9/19

(SATISH)
 INSPECTING AUDIT OFFICER
 AUDIT PARTY NO. XXVIII

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**DIRECTORATE OF AUDIT
GOVT. OF NCT OF DELHI
DELHI SECRETARIAT: NEW DELHI – 110002**

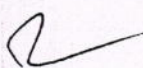
TAN No.02: - Improper maintenance of Pay Bill Registers

(Memo No.03 dated 12.09.2019)

During the test check of the PBR maintained by the, ICDS Project Najgarh, Delhi for the period 2017-2018 to 2018-2019 following shortcomings have been noticed:-

1. The mandatory information/details of employees required to be recorded on the upper left side of each page in the PBR not found completely filled in any of the PBR's. Apart from name, other details like pay (Basic + Grade Pay), details of loan /advances/ refunds, installment No., PAN No., GPF No. etc. were also not found completely filled.
2. Past information of employees who have been transferred into the unit (required to be entered from LPC) were not found recorded in the PBR. This information is required for calculation of Income Tax, GPF contribution etc. Also information about the employees who have been transferred out of the unit has not been recorded in the PBR. Copy of LPC is also required to be appended with the respective page in the PBR.
3. Monthly entries of Pay and allowances entered in the PBRs have not been signed by DDO.
4. GAR-18, Abstract of Pay bill is not prepared.
5. Total of each column is also required to be entered on the last line of each page (at the bottom) which helps in calculation of Income Tax of the respective year.
6. Several cutting/over-writing made in the PBR which is required to be attested by the DDO concerned.

Necessary steps should be taken to remove the same under intimation to audit



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PART -II

CURRENT AUDIT REPORT FOR THE FINANCIAL 04/2019 – 03/2022

During the course of current audit, One record Memo and 6 audit memos involving recovery of Rs.8606/- were issued. In which 1 memos fully settled as such spot recovery amounting to Rs. 3746/- has made. Remaining 5 audit memos converted into 1 audit paras and 4 Tans with the recovery of Rs. 4860/- in the current Audit Report.

Details of Current Recovery (2019-2022)

Memo No.	Total Recoveries (in Rs.)	Amount Recovered	Balance (in Rs.)
04	3746/-	3746/-	
03	4860/-		4860/-
TOTAL	8606/-	3746/-	4860/-

The audit was done purely on test check basis. The shortcomings pointed out are only illustrative and not exhaustive, it is only indicating to the auditee unit to investigate further in detail and take corrective steps in respect of all its related aspects.

The inspection report has been prepared on the basis of information furnished and made available by the HOO I.C.D.S. Project, Najafgarh, SDM office Complex New Delhi for the period 01.04.2019 to 31.03.2022, While all due care will be made in the preparation of the report to be as authentic as possible, the office of the Directorate of Audit, New Delhi disclaims any responsibility for any misinformation, incorrect certificate, incorrect assurance and /or non-information on the part of the auditee.

(~~PAVAN~~ KUMAR)
Inspecting Audit Officer
Audit Party No. 33

**ACTION TAKEN REPORT IN R/O ICDS Project, NAJAFGARH, SDM OFFICE
COMPLEX, DELHI**

CURRENT AUDIT MEMO(S)

MEMO NO.	Memo dated	Subject	Remarks
1	28-09-2022	Improper maintenance of service books	Memo converted into TAN 1
4	28-09-2022	Improper maintenance of Pay Bill Register	Memo concerted into TAN 2
3	30.09.2022	Short deduction towards UTGEIS	Memo Converted into Para 1
4	30.09.2022	Irregularities allowing exemption of expenditure actually incurred on payment of rent and Income tax- reg	Recovery of Rs. 3746/- done on the spot and settled
5	03.10.2022	Discrepancies in maintenance of Consumable stock register.	Memo converted into TAN 3
6	04.10.2022	Irregularities in Supervisors-SNP Register	Memo converted into TAN 4

~~(Dewan Kumar)~~

**AO/Internal Audit Officer
Audit Party No. IV**

Part-II
Current Audit Report
(2019-20 to 2021.22)

Para No 1 (Ref. Memo NO 3 dated 30.092022)

Subject:- Short deduction towards UTGEIS amounting to Rs. 4860/-reg.

As per the O.M. No. F.15(3)78-WIP dated 31/10/1980 circulating CGEGIS 1980 which was introduced w.e.f. 1st January 1982. In view of the numerous clarification/instruction issued after the introduction of the scheme and enhancement in the rates of subscription and insurance covers for all the four groups of employees w.e.f. 1/01/1990 it has become necessary to update the scheme. Accordingly the scheme has been updated by incorporating all the clarifications/instruction issued so far. Further, as per Central Govt. Employee Group Insurance Scheme (CGEGIS) / Union Territories Group Insurance Scheme (UTGEIS), the rate of monthly subscription to the employees classified as Group 'A', 'B' and 'C' is required to be deducted as per details given below to get the appropriate insurance cover :-

S. No.	Group to which the employee belongs	Monthly Deduction	No. of Units	Amount Of Insurance Cover (In Rs.)
1.	Level 1 to 5	30/- P.M	2	30000
2.	Level 6 to 9	60/- P.M.	4	60000
3.	Level 10 and above	120/- P.M.	8	120000

During Test check of pay bill registers and service books of Sh. Diwan Singh, (CDPO) it has been observed that the DDO, ICDS, Najafgarh and DDO, Deptt. Of Food & supply has not been deducting the UTGEIS contribution of Rs. 120/- (Level 10) since 01/07/2012, as per the above instructions and thus resulted in short recovery of Rs. 4860/-. In r/o Diwan Singh, (CDPO) as per detail given below:

Sl.No	Name of the employee (Sh./Smt) & Designation	Subscription on deducted (in Rs.)	Subscription to be deducted (in Rs.)	Difference to be recovered (in Rs.)	Period	Amount to be recovered
1.	Diwan Singh (CDPO)	60	120	60	01/01/2016 to 30/09/2022 (135 months)	4860
					Total	4860

An amount of Rs.4860/- may be recovered from the above said employees and deposited in govt. account after due verification of records under intimation to audit. Other similar cases may also be reviewed accordingly.

~~(Diwan Kumar)~~
AO/Internal Audit Officer
Audit Party No. IV

TEST AUDIT NOTES

TAN NO 1. (REF Memo No.1 Dated:- 28.09.2022

Sub:-Improper maintenance of service books.

During scrutiny of service books in r/o officials of ICDS Project, Najafgarh, New Delhi Delhi for the audit period 01.04.2019 to 31.03.2022 audit have noticed some shortcomings as detailed below:-

1. **Service Book to be shown to the official every year –**
As per SR 202, the Service Book is required to be shown to the official every year, but the service book has not been shown to the official's concerned once in a year as token of check.
2. **Re-attestation & service verification attestation by HOS:-**
The particulars of each government servant at the first page of service book should be re-attested after every five years with dated signature by the competent authority. The HOS is also required to verify the service period of all officials on yearly basis. But it has been seen that the same has not been done in many cases. In the absence of attested verification of service by the HOS on yearly basis results in non- verification of service & will not be added in the qualifying service of the official at the time of retirement.
3. **Inclusion of Aadhar (Unique Identification) number in Service Book of the employees:**
On perusal of Service Book of staff of this office it has been found that entry of Aadhar Number has not been made in the Service Book of staff as per instructions circulated by the Pr. Secretary (Finance), Finance Department, Govt. of NCT of Delhi vide letter No.F.3(03)/2015/T-I/Pr.AO/2017-26 dated 10/09/2015.
4. **LTC Entry**
It has been noticed that the entries for availing LTC in the service books of the many officials in their respective service books are not proper. There were several irregularities noticed such as not mentioning the block year, details of the family availing the concession, place of visit, date of journey etc. The entries regarding the LTC availed by the officials may be entered with complete information in their respective service books as per LTC Rules.
5. **Leave A/C**
It has been noticed that the leave a/c of many officials is not being maintained properly and leave record is also not upto date.
6. **Nomination forms**
It has been noticed that fresh nomination forms regarding details of family, DCRG, UTGEIS & duly attested by the HOS in r/o of many officials have not been found attached in the service book as well as personal file of the official. The same may be got filled from the officials and be pasted in the service books.
7. **Non availability of Home town declaration form**



It has been observed that Home Town Declaration forms of many officials are not found in Service Book. It means the Hometown and Headquarter of the concerned employee are same. If any of the officials/officer submits the Home Town declaration forms later. **The same may be accepted only after the approval of the competent authority i.e. HOD.**

Necessary steps may be taken to complete the service as per rules mentioned above and compliance shown to audit

TAN No 2 (Ref Memo NO 2 dated 28.09.20220

Subject: - Discrepancies in pay bill register (PBR).

During the test check of P.B.Rs for the audit period 01.04.19 to 31.03.2022, the following irregularities were noticed:-

1 Indexing of employees has not been maintained at PBR.

2 **Incomplete personal information** – The mandatory information/details of the officials (which was required to be written on the upper part of each page) were not found filled completely in the P.B.R. Apart from the name, the other details like Pay Band, Grade Pay, Address, Date of Superannuation, details of loan/advances/ refunds, PAN Number, UIDAI No, Bank Details, ECS Number etc. not recorded in the PBR, which is incorrect. Needful may be done now and shown to audit.

3. **Yearly totals of Pay and Allowances to be worked out-** At the close of every financial year horizontal and vertical totals should be squared up. But on scrutiny of PBR, it was noticed that same were not done. Horizontal and vertical totals should be worked out and shown to audit.

4. DDO has not signed in all the PBRs against the entry of bills hence the authenticity and correctness of the information entered/recorded cannot be justified.

5. Entry of Superannuation of employees has also not been made in the PBR which is irregular.

6. Copies of LPCs in r/o transferred in/transferred out employees have not been posted in PBR.

7. Abstract of Pay Bills (GAR-18) has not been maintained in any financial year during 2019-20 to 2021-22

The above shortcomings may be removed and shown to next audit

TAN NO 3 (REF. MEMO NO 5 Dated 03.10.2022

Sub:- Discrepancies in maintenance of Consumable Stock Registers -reg.

During the test check of Stock Registers, maintained by the O/o HoO, I.C.D.S Project, Najafgarh New Delhi, the following irregularities have been found:-

1. Page counting certificate on the first page of Registers have not been recorded at each registers the same should be recorded and attested by the competent authority.
2. Most of the stock verification entries are not signed by concerned official and not attested/counter signed by the competent authority. As per Rule 213(1) and 213(2) of GFR, 2017 stipulates that Physical Verification of fixed assets (Non-Consumable items and Consumable items) should be undertaken at least once in a year and the outcome of the verification recorded in the corresponding register. Yearly Physical verification of stock has not been done as required under GFR Rules 213(1).
3. Entries in consumable items have not been verified and signed by the competent authority, for its correctness, which is irregular.
4. Mandatory signature of the officer issuing the articles as well as the officer receiving the articles are not observed, which is irregular without proper signature of recipient/store officer the record cannot be considered as authenticated.
5. Overwriting recorded at many pages and so many cuttings found, which is irregular.

The above said registers be maintained as per the GFR Rules, 2017 and reasons for above noted discrepancies may be removed and shown to next audit.

TAN NO 4 (REF. MEMO NO 6 DT. 04.10.2022)

Sub : Irregularities in Supervisors-SNP Stock Register

During the test check of the SNP Stock Register, following irregularities were noticed : -

1. **Undated Entries** : - Most of the entries were having undated signatures below their signature, which is irregular.
2. **No page counting** : In some stock registers page counting certificates were not recorded, which is irregular.
3. **No details mentioned** : In some in the stock registers, neither the period nor Supervisor name nor Supervisors area nor AWC names were mentioned, which is irregular.
4. **Physical verification of stock register** : Contrary to Rule 192 of GFR 2005, the yearly physical verification of stock has not been undertaken and certificate therefor has also not been recorded in some other SNP Stock registers, which is irregular.
5. **Register not Checked by CDPOs** : Stock register were never checked by the CDPO, which is irregular.
6. **Date of issue not recorded** : Date of issue when items were handed over to the AWW not recorded, which is irregular.

The above shortcomings may be removed and shown to next audit

~~(DARAN KUMAR)~~
 DARAN KUMAR
 IAS, PANYAJI